

SUPREME COURT OF INDIA

Assistant Commr.

Vs.

Shyam Trading Corp.

C.A.No.301 of 2010

(S.H. Kapadia and Swatanter Kumar JJ.)

15.01.2010

ORDER

1. Leave granted.
2. None appears for the respondent, though served.
3. The impugned order, as usual, is a cryptic order.
4. Be that as it may, the impugned order has been passed before the decision of this Court in the case of *Assistant Commercial Taxes Officer vs. Bajaj Electricals Limited*¹. Hence, the impugned order is set aside and the matter is remitted to the High Court for de novo consideration in the light of the decision of this Court, if applicable, in the case of Bajaj Electricals Limited [supra].
5. The civil appeal is, accordingly, allowed with no order as to costs.

¹2009 (1) SCC 308