

SUPREME COURT OF INDIA

P.D.Prasad & Sons Pvt.Ltd.

Vs.

C.C.T., West Bengal

C.A.No.2758 of 2010

(S.H. Kapadia and Aftab Alam JJ.)

26.03.2010

ORDER

1. Leave granted.

2. This matter is squarely covered by our judgement and order passed today, i.e., 26th March, 2010, in the civil appeal arising from S.L.P. (C) No.3905 of 2008 in the case of Kamal Kumar Agarwal vs. Commissioner of Commercial Taxes, West Bengal & Ors. Hence, we see no reason to interfere with the order of penalty in this case also. However, we wish to clarify that the Sales Tax Authorities at the "first checkpost" will not insist that it is the Customs House Agent/Clearing and Forwarding Agent alone who will be authorized to make the Declaration under Rule 211A(1) of the West Bengal Sales Tax Rules, 1995.

3. Subject to above, this civil appeal stands also dismissed with no order as to costs.