

SUPREME COURT OF INDIA

Zunaid Enterprises

Vs.

State of M.P.

C.A.No.2222 of 2012

(H.L. Dattu and Anil R. Dave JJ.)

28.03.2012

ORDER

1. I.A.NO.2 IN C.A.NO.2222 OF 2012: By this application, the applicants, who are appellants/petitioners in Civil Appeals @ SLP(C)Nos.25637/2010, 26619/2010, 26622/2010 and 26798/2010, have prayed for incorporation of certain requests made in para nos.4 and 6 of the application.

2. In para 4 of the application, the applicants request this Court to pass an order of injunction restraining the Madhya Pradesh State Minor Forest Product (Trading Development) Co-operative Federation Limited ('the Federation' for short) from recovering the tax payable under the Madhya Pradesh Commercial Taxes Act/VAT Act pursuant to Condition No.8 of the Purchaser's Agreement (Condition 7 to Tender Notice). In para 6 of the application, the applicants request this Court to permit the applicants to file appeals wherever assessments are completed by the assessing authority either under the provisions of the M.P.Commercial Taxes Act/VAT Act or the Central Sales Tax Act, 1956 within a month's time from today. Further, if such appeals are filed within the time granted, a direction be issued to the appellate authorities to dispose of the appeals on merits without reference to the period of limitation as expeditiously as possible. We have heard Shri Ravindra Srivastava, learned senior counsel for the applicants, Shri C.D.Singh and Shri Vikas Upadhyay, learned counsel for the State of Madhya Pradesh. Insofar as prayer made in para 4 of the application, in our opinion, the same cannot be granted at this stage. The applicants are expected to comply with the terms and conditions of the Purchaser's Agreement. The Purchaser's Agreement clearly stipulates that whenever the applicants purchase the Tendu Leaves, Bamboo etc., they are obliged to deposit the taxes, including income tax, other taxes also to the

Federation. In that view of the matter, the request made in para 4 of the application cannot be granted and, accordingly, it is rejected. Insofar as the request made in para 6 of the application, it appears to be a very reasonable request and if it is granted, it would not prejudice the respondents in any manner whatsoever. Therefore, we allow the request made in para 6 of the application. Accordingly, we permit the assesseees in these appeals/applications to file appropriate appeals before the First Appellate Authority/revisions before the revisional authorities as provided under the Act within a month's time from today. If such appeals/revisions are filed within the time granted by this Court, we direct the appellate authority/revisional authority to dispose of the appeals/revisions on merits, without reference to the period of limitation, as expeditiously as possible, at any rate within four months from the filing of the appeals/revisions.

3. A request is also made by Shri Ravindra Srivastava, learned senior counsel that the assessing authorities under the VAT Act may be directed to complete the assessments, wherever it is not done by the assessing authorities as expeditiously as possible. In our view, even this request appears to be reasonable. Therefore, we direct the assessing authorities to complete the assessments, if the assesseees cooperate, in case it is already not done, as expeditiously as possible, at any rate within two months from today.

4. With these observations and directions, I.A.No.2 is disposed of accordingly. I.A.NO.2 IN C.A.NO.2223/2012, I.A.NO.2 IN C.A.NO.2224/2012

AND I.A.NO.2 IN C.A.NO.2225/2012:

5. In view of the order passed in I.A.No.2 in C.A.No.2222/2012, these applications are also disposed of.

Ordered accordingly.