

Petition(s) for Special Leave to Appeal (C) No(s).15785-15788/2020

THE COMMISSIONER OF COMMERCIAL TAXES & ANR. ETC. Petitioner(s)

THE RAMCO CEMENTS LTD.ETC.	Respondent (s)
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Date : 24-03-2021 These petitions were called on for hearing today.

HON'BLE MR. JUSTICE A.M. KHANWILKAR
HON'BLE MR. JUSTICE DINESH MAHESHWARI
HON'BLE MR. JUSTICE KRISHNA MURARI

For Petitioner(s) Mr. V. Giri, Sr. Adv.
Mr. Jayanth Muth Raj, Sr. Adv.
Mr. M. Yogesh Kanna, AOR
Mr. RajaRajeshwaran. S, Adv.
Mr. Muthuchharan Sundresh, Adv.
Mr. Aditya Chadha, Adv.
Ms. Uma Prasuna Bachu, Adv.

For Respondent(s) Mr. Arvind P. Datar, Sr. Adv.
Mr. R.L. Ramani, Sr. Adv.
Mr. N. Prasad, Adv.
Mr. K. K. Mani, AOR
Ms. T. Archana, Adv.

Mr. K. V. Viswanathan, Sr. Adv.
Mr. Anil Kaushik, Adv.
Mr. Abhishek Mishra, Adv.
Mrs. Shashi Sharma, Adv.
Ms. Arunima Dwivedi, AOR

UPON hearing the counsel the Court made the following
O R D E R

Heard learned counsel for the parties at length.

We are in agreement with the view taken by the Punjab and Haryana High Court in '*Cargo Power Limited vs. State of Haryana & Ors.*', which has already been upheld by this Court by dismissing Special Leave Petition (C) No.20572 of 2018 *vide* order dated 13th August, 2018.

The High Court of Jharkhand at Ranchi has also dealt with the same issue in '*Tata Steel Limited vs. State of Jharkhand*' reported in 2019 SCC online Jharkhand 1255. This judgment, in our opinion, is exhaustive and answers all the points urged before us by the petitioner(s) in the instant special leave petitions.

It is brought to our notice that nine High Courts have taken the same view. Even the decision of the High Court of Rajasthan has been affirmed by this Court by dismissal of Special Leave Petition (C) No.27529 of 2019 and connected cases *vide* order dated 3rd February, 2020.

Considering the consistent view of nine High Courts, including dismissal of special leave petitions by different Bench of this Court, and being satisfied about the exposition on the matters in issue by the High Court of Madras vide impugned judgment and order being a possible view, we decline to interfere in these special leave petitions.

Notably, after the decision of Punjab and Haryana High Court even the Union of India has chosen to act upon the said decision by issuing Office Memorandum dated 1st November, 2018 and directing all the States/Union Territories to follow the view taken by the Punjab and Haryana High Court.

Hence, we see no reason to reopen the entire matter. The special leave petitions are accordingly dismissed.

Consequently, all pending applications shall also stand disposed of.

(NEETU KHAJURIA)
COURT MASTER

(VIDYA NEGI)
COURT MASTER