
(2008) 08 JH CK 0034
In the Jharkhand High Court

Ramkrishna Forgings Ltd.

APPELLANT

Vs

State of Jharkhand and Others

RESPONDENT

Date of Decision : 21-08-2008

Acts Referred:

Citation : (2008) 4 JCR 632

Hon'ble Judges : Gyan Sudha Mishra, C.J; Dilip kumar sinha, J

Bench : Division Bench

Judgement

1. This writ petition has been filed by the petitioner assailing the order dated 7.9.2007 as contained in An-nexure-4 to this writ petition by which the application of the petitioner seeking deferment of the payment of sales tax for the period from 5.10.2001 to 4.10.2009 was rejected by the Deputy Commissioner of Commercial Taxes, Jamshedpur on the ground that the Division Bench of the High Court of Jharkhand had been pleased to strike down the notification regarding deferment scheme and SLP was filed by the State of Jharkhand in the Hon''ble Supreme Court, which was pending for consideration. Hence, the Deputy Commis sinner as per the existing situation was pleased to reject the application of the petitioner as by that time the Hon''ble Supreme Court had not interfered with Unorder passed by the High Court. It is stated that the Hon''ble Supreme Court, in fact, had already passed an order on 11.9.2007 indicating that the assessee will pay the amount towards arrears of sales tax with interest that may be stipulated at the time of final hearing of the appeal in case the State succeeded in the appeals.

2. It has been stated that the petitioner was not aware that the said order was already existing on the date when his application was rejected by the Deputy Commissioner on 7.9.2007, Thereafter the petitioner became aware of the order dated 11.9.2007 by which the striking down the deferment scheme was in fact stayed by the Hon''ble Supreme Court as the assessee was allowed deferment of the payment with interest in the event of State succeeding in appeal.

3. In view of the order of the Hon''ble Supreme Court, it has been submitted that

the deferment of the scheme has practically been granted to the assessee and by way of interim order passed by the Hon"ble Supreme Court on 11.9.2007 as referred to hereinbefore, the benefit of deferment ought to be granted to the petitioner also.

4. Since the deferment scheme has been given effect to by the interim order of the Hon"ble Supreme Court on 11.9.2007 in batch of SLP (Civil) No. 7584/2007 (State of Jharkhand and Ors. v. Tata Steel Ltd. and Ors.), liberty is granted to the petitioner to file an application before the Deputy Commissioner bringing to his notice the order of the Hon"ble Supreme Court for passing appropriate order in the light of the direction Issued in the interim order dated 11.9.2007.

5. The Deputy Commissioner is expected to pass necessary order expeditiously in view of the direction of the Hon"ble Supreme Court.

6. This writ petition is, accordingly, disposed of.