

**THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

Civil Appeal No(s).1311/2020,

THE STATE OF HARYANA & ANR.

Appellant(s)

VERSUS

M/S A. P. PROCESSORS

Respondent(s)

with

**Civil Appeal No(s).1317/2020,
Civil Appeal No(s).1318/2020,
Civil Appeal No(s).1325/2020,
Civil Appeal No(s).1319/2020,
Civil Appeal No(s).1320-1324/2020,
Civil Appeal No(s).1315-1316/2020
and
Diary No(s). 46207/2019)**

O R D E R

There is a delay of 491 days in Diary No.46207/2019.

We have heard learned counsel for the Appellants-State and learned counsel for the respondent at length in all these cases.

These matters are filed as against the order of remand to the Assessing Officer passed by the High Court with a direction to hear the parties concerned and to pass fresh orders in the matters. In other words, the matters have been remanded to the Assessing Officer to consider the case of the assesseees as well as of the Appellants herein and to pass fresh orders in terms of the directions issued by the High Court in Paragraph 27 of its detailed order dated 17.5.2018.

We do not find any reason to interfere with the impugned orders.

Accordingly, the Civil Appeals and the connected matter stand dismissed.

Needless to observe that all contentions on both sides are left open before the Assessing Officer.

Consequently, all pending application(s), if any, stand dismissed.

.J.
[B.V. NAGARATHNA]

.J.
[PRASHANT KUMAR MISHRA]

New Delhi
July 10, 2023

ITEM NO.44

COURT NO.15

SECTION IV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s).1311/2020

THE STATE OF HARYANA & ANR.

Appellant(s)

VERSUS

M/S A. P. PROCESSORS

Respondent(s)

(FOR ADMISSION and I.R. and IA No.57943/2019-CONDONATION OF DELAY IN FILING and IA No.57945/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 57943/2019 - CONDONATION OF DELAY IN FILING

IA No. 57945/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

C.A. No.1317/2020 (IV)

(FOR

FOR CONDONATION OF DELAY IN FILING ON IA 57649/2019

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 57650/2019

IA No. 57649/2019 - CONDONATION OF DELAY IN FILING

IA No. 57650/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 1318/2020 (IV)

(FOR ADMISSION and I.R. and IA No.137002/2019-CONDONATION OF DELAY IN FILING and IA No.137004/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 1325/2020 (IV)

(FOR ADMISSION and I.R. and IA No.137216/2019-CONDONATION OF DELAY IN FILING and IA No.137217/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 137216/2019 - CONDONATION OF DELAY IN FILING

IA No. 137217/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 1319/2020 (IV)

(FOR ADMISSION and I.R. and IA No.140169/2019-CONDONATION OF DELAY IN FILING and IA No.140172/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 140169/2019 - CONDONATION OF DELAY IN FILING

IA No. 140172/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 1320-1324/2020 (IV)

(FOR ADMISSION and I.R. and IA No.139231/2019-CONDONATION OF DELAY IN FILING and IA No.139232/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 139231/2019 - CONDONATION OF DELAY IN FILING
IA No. 139232/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 1315-1316/2020 (IV)
(FOR ADMISSION and I.R. and IA No.147677/2019-CONDONATION OF DELAY IN FILING and IA No.147678/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.147680/2019-CONDONATION OF DELAY IN REFILING)

Diary No(s). 46207/2019 (IV-B)
(FOR ADMISSION and I.R. and IA No.12357/2020-CONDONATION OF DELAY IN FILING and IA No.12358/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 10-07-2023 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA

For Appellant(s) Mr. Piyush Hans, Adv.
Mr. Samar Vijay Singh, AOR
Mr. Keshav Mittal, Adv.
Ms. Sabarni Som, Adv.

For Respondent(s) Mr. Shubham Sagar, Adv.
Mr. Anuj Ruhela, Adv.
Mr. Anuj Saxena, Adv.
Mr. Prince Gupta, Adv.
Mahek Maheshwari, Adv.
Mr. Birinder Pal, Adv.
Mr. Pankaj Joshi, Adv.
Mr. Jeetender Gupta, AOR

Mr. Sandeep Goyal, Adv.
Mr. Pawanshree Agrawal, AOR

Mr. Aditya Soni, AOR

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

The Civil Appeals and the connected matter stand dismissed in terms of the signed order.

Pending application(s), if any, stand dismissed.

(SUMIT KUMAR)
SENIOR PERSONAL ASSISTANT

(MALEKAR NAGARAJ)
COURT MASTER (NSH)

(Signed order is placed on the file)