

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

**CIVIL APPEAL NOS.7929-7931/2011**

**NIKET UDYOG LTD.**

**Appellant(s)**

**VERSUS**

**STATE OF M.P. & ORS.**

**Respondent(s)**

**O R D E R**

1. These appeals arise out of the judgment of the High Court of Madhya Pradesh at Jabalpur in Writ Petition Nos. 18982-18984/2006 dated 30.03.2020.

2. This Court granted leave to appeals on 16.07.2010 and we have today taken up appeals and heard Mr. Gaurav Agarwal, learned Senior Counsel appearing for the appellant and Ms. Mrinal Ekar Majumdar, learned counsel appearing for the respondent-State.

3. The Writ Petitions came to be filed against the order of the Commercial Tax Officer determining the tax liability under the M.P. Sales Tax Act, M.P. Vat Tax Act, Central Sales Tax Act and Entry Tax Act. Appeal against the decision of the Commercial Tax Officer was dismissed by the Additional Commissioner dated 11.08.2006 and, therefore, the appellant filed writ petitions before the High Court. The High Court by the order impugned herein dismissed the Writ Petitions.

4. An important fact was brought to our notice by Shri Gaurav Agarwal, learned Senior Counsel for the appellant. He submits that the appellant-company was referred to BIFR way back on 26.04.2000 and while proceedings under the Sick Industrial Companies (Special Provisions) Act, 1985<sup>1</sup> were continuing, the Commercial Tax Officer proceeded with tax determination and passed ex-parte order on 04.12.2004.

5. We are informed that proceedings under the SICA Act were concluded by the order passed by the Board for Industrial and Financial Reconstruction (BIFR) on 28.01.2024. A copy of the order dated 28.01.2014 is placed before us and it evidences that the issue relating to the tax claim by the State of Madhya Pradesh has attained finality. The following paragraphs are extracted herein for ready reference:

“2.2. Ld. Advocate representing Commercial tax, GOMP submitted that the company has settled their dues and they may be exempted from attending further hearings in the matter.

..

3. Having considered the submissions made, materials on records, the Bench issued the following directions:

(a) BOB to examine the issue of uninterrupted power supply to the company in the light of reply submitted by MPSEB/MPKVVCL; by taking services of some technical person and submit their final recommendation/report to the Board within four

1 SICA Act

weeks. Company to reimburse the expenses to BOB, within two weeks of their visit to the Unit.

(b) MPSEB/MPKVVCL to continue to supply best possible power to the company and avoid getting the situation from bad to worse.

(c) Commercial Tax Department, GOMP is exempted from attending further hearings in the captioned case as their dues admitted to have been settled by the company.

(d) Next date of hearing is fixed on 15.04.2014."

6. In view of the representation of the Government of Madhya Pradesh in the above referred order of BIFR that the Company had settled their dues, followed by the final direction of the BIFR, that Government need not attend further hearings, nothing remains for consideration in these appeals.

7. These Civil appeals are disposed of in terms of the above referred development.

. . . . .J.  
[PAMIDIGHANTAM SRI NARASIMHA]

. . . . .J.  
[PRASANNA BHALACHANDRA VARALE]

New Delhi  
March 6, 2024.

ITEM NO.107

COURT NO.16

SECTION IV-C

**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). 7929-7931/2011

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Date : 06-03-2024 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE PRASANNA BHALACHANDRA VARALE

For Appellant(s) Mr. Gaurav Agarwal, Sr. Adv.  
Mr. Ashok Kumar Jain, Adv.  
Mr. Pankaj Jain, Adv.  
Mrs. Meenakshi Jain, Adv.  
Mr. Bijoy Kumar Jain, AOR

For Respondent(s) Ms. Mrinal Gopal Elker, AOR

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

The Civil Appeals are disposed of in terms of the signed order.

Pending applications, if any, also stand disposed of.

(INDU MARWAH)  
COURT MASTER (SH)  
(SIGNED ORDER IS PLACED ON THE FILE)

(NIDHI WASON)  
COURT MASTER (NSH)

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