

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2024
[@ SLP (C) NO.18312 OF 2019]

M/S SAFFRON COMMUNICATION PVT. LTD. & ANR.

Petitioner(s)

VERSUS

STATE OF U.P. & ORS.

Respondent(s)

O R D E R

Leave granted.

Being aggrieved by the order dated 22.07.2019 passed in Writ Tax No.813/2019, the appellant is before this Court.

We have heard learned counsel Mr. Nishit Aggarwal for the appellant and Ms. Sarvshree, learned counsel for the respondents and perused the material on record.

It was submitted that the writ petition preferred by the appellant sought prayers distinct from the relief sought for by the appellant in Civil Suit No.60/2019 and other civil suits. Therefore the High Court ought to have considered the prayers made by the appellant herein before the High Court on its own merits instead of simply dismissing the writ petition filed by the appellant herein.

Learned counsel for the appellant further submitted that the non-consideration of the writ petition on merits has resulted in

prejudice to the appellant.

Per contra, learned counsel for the respondent supported the impugned order and contended that there is no merit in this appeal.

We have perused the prayers sought for by the appellant in the writ petition which are as under:

- i. Issue a writ, order or direction in the nature of certiorari quashing the impugned recovery certificate dated 12.6.2019 issued by the respondent no.3 (Annexure No.1 to the writ petition).*
- ii. Issue a writ, order or direction in the nature of mandamus commanding the respondents to refund the amount of advertisement tax paid in advance by the petitioner under the agreement (Annexure No.3, 4 and 5 to the writ petition) for the period commencing 1.7.2017 till completion of the agreement i.e. 13.2.2018 in first two agreement (i.e. annexure no.3 and 4 to the writ petition) and 22.2.2018 in case of 3rd agreement (Annexure No.5 to the writ petition).*
- Iii. Issue a writ, order or direction in the nature of amndamus commanding the respondents not to recover advertisement tax from the petitioner for the period after 1.7.2017 i.e. after commencement of U.P. Act No.1 of 2017.*
- iv. Issue any other writ order or direction, as this Hon'ble Couort may deem fit and proper under the facts*

and circumstances of the case.

v. Award the cost of the petition in favour of the petitioners.

These prayers ought to have been considered by the High Court since we find that these prayers are distinct to the reliefs sought for by the appellant in the suits filed by them. Moreover two of the suits have been withdrawn by the appellant. In the circumstances, the impugned order is set aside. The matter is remanded to the High Court to consider the writ petition on its own merits.

At this stage, learned counsel for the appellant submitted that this Court on 05.08.2019 had granted an interim protection to the effect that no coercive steps shall be taken against the appellant herein for any further recovery towards advertisement tax as a sum of Rs.40,00,000/- (Rupees Forty Lakhs only) has already been realized from the appellant and therefore the said interim order may be continued pending disposal of the writ petition.

By way of response, learned counsel for the respondent submitted that if the interim protection is to be continued then the appellant would procrastinate in the disposal of the writ petition.

In the circumstances, we find that the interest of justice would be subserved if the interim order dated 05.08.2019 is

continued till the disposal of the writ petition. Since we are remanding the matter to the High Court, we direct the parties who are represented by their respective counsel to appear before the High Court on 11.03.2024 without expecting any separate notices from the High Court and bring to the notice of the concerned Roster Bench the remand of the matter so that it could be considered and disposed of expeditiously as possible. With the cooperation of the parties it is expected that the High Court will dispose of the matter as expeditiously as possible.

This appeal is disposed of in the aforesaid terms.

No costs.

.,J
[B.V. NAGARATHNA]

.,J
[AUGUSTINE GEORGE MASIH]

NEW DELHI,
FEBRUARY 20, 2024

ITEM NO.55

COURT NO.12

SECTION XI

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

Petition for Special Leave to Appeal (C) No.18312/2019

(Arising out of impugned final judgment and order dated 22-07-2019 in WT No. 813/2019 passed by the High Court of Judicature at Allahabad)

M/S SAFFRON COMMUNICATION PVT. LTD. & ANR.

Petitioner(s)

VERSUS

STATE OF U.P. & ORS.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.113742/2019-EXEMPTION FROM FILING O.T.

IA No. 113742/2019 - EXEMPTION FROM FILING O.T.)

Date : 20-02-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. Nishit Agrawal, AOR
Ms. Kanishka Mittal, Adv.
Ms. Vanya Agrawal, Adv.

For Respondent(s) Mrs. Niranjana Singh, AOR

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

Leave granted.

This appeal is disposed of in terms of the signed order.

Pending application, if any, shall also stand disposed of.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(MALEKAR NAGARAJ)
COURT MASTER (NSH)

(Signed order is placed on file)