

ITEM NO.7 +61+62+63+64

COURT NO.7

SECTION XV

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

SPECIAL LEAVE PETITION (CIVIL) Diary No. 48290/2023

(Arising out of impugned final judgment and order dated 30-05-2023 in SBSTRR No. 75/2018 30-05-2023 in SBSTRR No. 76/2018 30-05-2023 in SBSTRR No. 77/2018 30-05-2023 in SBSTRR No. 78/2018 30-05-2023 in SBSTRR No. 79/2018 30-05-2023 in SBSTRR No. 80/2018 passed by the High Court of Judicature for Rajasthan at Jaipur)

COMMERCIAL TAX OFFICER

Petitioner(s)

VERSUS

RASHI PERIPHERALS PVT. LTD.

Respondent(s)

(IA No.267488/2023-CONDONATION OF DELAY IN FILING and IA No.267489/2023-EXEMPTION FROM FILING O.T.)

Dy NO. 52778 (item no. 61)

(IA No.268089/2023-CONDONATION OF DELAY IN FILING and IA No.268092/2023-EXEMPTION FROM FILING O.T.)

Dy. No.52786/2023 (Item No. 62)

(FOR ADMISSION and I.R. and IA No.458/2024-CONDONATION OF DELAY IN FILING and IA No.459/2024-EXEMPTION FROM FILING O.T.)

Dy. No.52798/2023 (Item No. 63)

FOR ADMISSION and I.R. and IA No.268586/2023-CONDONATION OF DELAY IN FILING and IA No.268589/2023-EXEMPTION FROM FILING O.T.)

WITH

Dy. No. 52783/2023

(FOR ADMISSION and I.R. and IA No.268590/2023-CONDONATION OF DELAY IN FILING and IA No.268591/2023-EXEMPTION FROM FILING O.T.)

Dy. No. 52801/2023 (Item No. 64)

(FOR ADMISSION and I.R. and IA No.115/2024-CONDONATION OF DELAY IN FILING and IA No.116/2024-EXEMPTION FROM FILING O.T.)

Date : 04-01-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. Milind Kumar, AOR
Mr. Vishal Meghwal, Adv.
Ms. Yashika Bum, Adv.

Dr. Manish Singhvi, Sr. Adv.
Ms. Shubhangi Agarwal, Adv.
Mr. Apurv Singhvi, Adv.
Mr. Milind Kumar, AOR

For Respondent(s)

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

Delay condoned.

Having heard learned senior counsel for the petitioner, we concur with the view taken by the High Court that CAT-5/CAT-6 cables will fall in the Category of "Computer System and peripherals" which is specified in the Entry No. 3 right from its inception. Hence, no case for interference is made out in exercise of our jurisdiction under Article 136 of the Constitution of India.

The Special Leave Petitions are dismissed.

Pending application(s) also stand disposed of.

**(RAJNI MUKHI)
COURT MASTER (SH)**

**(AVGV RAMU)
COURT MASTER (NSH)**