

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 9915/2019

(Arising out of impugned final judgment and order dated 09-01-2019 in WPC No. 21934/2018 passed by the High Court Of Orissa At Cuttack)

M/S TRIMURTY CHEMICAL INDUSTRIES Petitioner(s)

VERSUS

UNION OF INDIA & ORS. Respondent(s)

(FOR ADMISSION and I.R.)

Date : 22-04-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE AJAY RASTOGI

For Petitioner(s)

Mr. Shibashish Misra, AOR

For Respondent(s)

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

The petitioner contends that the impugned demand notice pertains to transactions post 01.07.2017. If so, the same cannot be countenanced in view of the Central Legislation in force on and from that date. It appears that such a specific plea was not taken before the High Court.

It is open to the petitioner to approach the High Court by way of review petition, if so advised. The same be considered on its own merits and in accordance with law.

The Special Leave Petition is disposed of accordingly.

Pending applications, if any, stand disposed of.

(DEEPAK SINGH)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)

