

ITEM NO.5 Court 4 (Video Conferencing) SECTION XVI-A

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

Petition(s) for Special Leave to Appeal (C) No(s).19908/2021

(Arising out of impugned final judgment and order dated 26-03-2021 in STR No. 1/2010 passed by the High Court of Jammu & Kashmir and Ladakh at Jammu)

DY. COMMISSIONER COMMERCIAL TAXES (APPEALS) & ANR. Petitioner(s)

VERSUS

M/S MRF LIMITED

Respondent(s)

(FOR ADMISSION and I.R. and IA No.157552/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

SLP(C) No. 19490/2021 (XVI-A)

(FOR ADMISSION and I.R. and IA No.153550/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 19891/2021 (XVI-A)

(FOR ADMISSION and I.R. and IA No.157498/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 19834/2021 (XVI-A)

( IA No.156739/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 19517/2021 (XVI-A)

(FOR ADMISSION and I.R. and IA No.153889/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 19534/2021 (XVI-A)

(FOR ADMISSION and I.R. and IA No.154080/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 20059/2021 (XVI-A)

(FOR ADMISSION and I.R. and IA No.158753/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 03-01-2022 These petitions were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD

HON'BLE MR. JUSTICE A.S. BOPANNA

For Petitioner(s) Mr. Amit Pai, Adv.

Ms. Taruna Ardhendumauli Prasad, AOR

**Ms. Deepika Gupta, Adv.**

**For Respondent(s) Mr. Tarun Gulati, Sr. Adv.  
Mr. S. Sukumaran, Adv.  
Mr. Anand Sukumar, AOR  
Mr. Bhupesh Pathak, Adv.**

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

- 1 We have heard Mr Amit Pai, counsel appearing on behalf of the petitioners and Mr Tarun Gulati, senior counsel appearing on behalf of the respondent.
- 2 Mr Tarun Gulati has adverted to the fact that the cumulative tax involved in this group of matters is about Rs 6,93,750.
- 3 Having regard to the small nature of the quantum involved, we are not inclined to entertain the Special Leave Petitions, which are accordingly dismissed.
- 4 Since the Special Leave Petitions have been dismissed only on the above ground, we clarify that we have not expressed any opinion on the question of law, which may be raised in an appropriate case.
- 5 Pending application, if any, stands disposed of.

**(SANJAY KUMAR-I)  
AR-CUM-PS**

**(SAROJ KUMARI GAUR)  
COURT MASTER**