

ITEM NO.3 Court 5 (Video Conferencing) 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

Petition(s) for Special Leave to Appeal (C) No(s).13946/2020

(Arising out of impugned final judgment and order dated 15-10-2020 in IA No. 6670/2020 passed by the High Court of M.P. Principal Seat at Jabalpur)

M/S PEPTECH HOUSING PVT. LTD.

Petitioner(s)

VERSUS

THE STATE OF MADHYA PRADESH & ORS.

Respondent(s)

(WITH IA No. 32495/2021 - STAY APPLICATION)

WITH

SLP(C) No. 13929/2020 (IV-C)

(WITH IA No. 32517/2021 - STAY APPLICATION)

SLP(C) No. 13917/2020 (IV-C)

(WITH IA No. 16131/2021 - EXEMPTION FROM FILING AFFIDAVIT, IA No. 32523/2021 - STAY APPLICATION)

Date : 30-04-2021 These petitions were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD

HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s) Mr. S. K. Bagaria, Sr. Adv
Mr. M. Shoeb Alam, AOR

For Respondent(s) Mr. Saurabh Mishra, AAG
Mr. Sunny Choudhary AOR

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

1 At this stage, we are not inclined to interfere with the impugned order because the challenge to the constitutional validity of Section 14 of the Madhya Pradesh Value Added Tax Act 2002 can be urged at the appropriate stage.

- 2 The writ petition before the High Court was filed since the preliminary objections which were raised by the petitioner(s) had not been considered. During the pendency of the writ petition, an order of assessment was passed. Both the order of assessment and the constitutional validity of Section 14 were sought to be challenged by way of an amendment. The High Court has dismissed the IA seeking amendment.
- 3 Insofar as the order of assessment is concerned, the petitioner(s) must be relegated to the discipline of the statutory remedies available in accordance with law. As regards the constitutional challenge to the vires of Section 14, all that needs to be observed is that the dismissal of the IA shall not come in the way of the petitioner(s) seeking recourse to remedies in accordance with law at the appropriate stage after the remedies against the order of assessment are duly exhausted.
- 4 Subject to the aforesaid clarification, the Special Leave Petitions are dismissed. In the event that the appeal is filed within a period of thirty days from today, it shall be entertained on its own merits, subject to compliance with other conditions.
- 5 Pending applications stand disposed of.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER