

ITEM NO.20

Court 5 (Video Conferencing)

SECTION XI-A

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.14247/2020

(Arising out of impugned final judgment and order dated 19-02-2020 in WA No. 1923/2018 passed by the High Court of Kerala at Ernakulam)

THE STATE OF KERALA & ORS.

Petitioner(s)

VERSUS

M/S ADITYA BIRLA NUVO LTD.

Respondent(s)

(With appln.(s) for I.R. and IA No.121835/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 07-01-2021 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MS. JUSTICE INDIRA BANERJEE
HON'BLE MR. JUSTICE SANJIV KHANNA

For Petitioner(s) Mr. Jaideep Gupta, Sr. Adv.
Mr. C. K. Sasi, AOR

For Respondent(s) Mr. V. Sridharan, Sr. Adv.
Mr. Aditya Bhattacharya, Adv.
Ms. Sonal Singh, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Mounica Kasturi, Adv.
Ms. Charanya Lakshmikumaran, AOR

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

- 1 We have heard Mr Jaideep Gupta, learned senior counsel appearing on behalf of the petitioners and Mr V Sridharan, learned senior counsel appearing on behalf of the respondent.

- 2 The High Court of Kerala has held that the provisions of Section 3(1A) of the Kerala Surcharge on Taxes Act 1957, as amended by Kerala Finance Act 2008, are *ultra vires* on the ground that they violate Article 304(a) of the Constitution.
- 3 Leave granted.
- 4 The Counter affidavit be filed within a period of eight weeks. The Rejoinder affidavit, if any, be filed within six weeks thereafter.
- 5 Liberty to mention for a fixed date of hearing after completion of pleadings.
- 6 There shall be no interim stay of the judgment of the High Court.

(CHETAN KUMAR)
A.R. - cum - P.S.

(SAROJ KUMARI GAUR)
Court Master