

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

Civil Appeal No(s). 3548/2017

M/S K.P.MOZIKA

Appellant(s)

VERSUS

OIL AND NATURAL GAS CORPORATION LTD. & ORS.

Respondent(s)

WITH C.A. No. 4658/2013, 4657/2013, 3580/2017, 8714/2012,  
8710/2012, 9291/2012, 8715/2012, 383/2013, 8705/2012, 4659/2013,  
4661/2013, 4660/2013, 3575/2017, 3577/2017, 3576/2017, 3579/2017,  
3578/2017, 7954/2012, 3573/2017, 3574/2017, 8693/2012, 4662/2013,  
3549/2017, 3557/2017, 3565/2017, 3556/2017, 3555/2017, 3554/2017,  
3551/2017, 3552/2017, 3558/2017, 3553/2017, 3559/2017, 3564/2017,

C.A. Nos. 3566-3569/2017 (FOR ON IA 64174/2012)

C.A. Nos.3570/2017, 3571/2017, 3572/2017, 3560/2017, 3561/2017,  
3562/2017, 3563/2017 and 3550/2017

Date : 09-01-2024 These appeals were called on for pronouncement  
of judgment today.

For Appellant(s)

Mr. Hrishikesh Baruah, AOR  
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Mr. B.K.Mishra, Sr. Adv.  
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Mr. Amit Kumar Chawla, Adv.  
Mr. virendra Mohan, Adv.  
Ms. Niharika Dwivedi, Adv.  
Ms. Sandhya Mishra, Adv.  
Mr. Mohan Pandey, AOR

Mr. Anil Shrivastav, AOR

Mr. Ananga Bhattacharyya, AOR  
Ms. Devahuti Tamuli, Adv.  
Mr. Krishanu Barua, Adv.

Mr. Manish Goswami, Adv.  
Mr. Rameshwar Prasad Goyal, AOR

Mr. Raj Bahadur Yadav, AOR

Mr. Sumeet Lall, AOR

Mr. R. C. Kaushik, AOR

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Mr. Jagjit Singh Chhabra, AOR

**For Respondent(s)**

Mrs. Aishwarya Bhati, A.S.G.

Mr. Raj Bahadur Yadav Aor, Adv.

Mrs. Nisha Bagchi, Adv.

Mr. Shashank Bajpai, Adv.

Mrs. Ruchi Kohli, Adv.

Mr. Prashant Singh Ii, Adv.

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Ms. Nisha Bagchi, Adv.

Mr. B. Krishna Prasad, AOR

Ms. Ruchi Kohli, AOR

M/S. Corporate Law Group, AOR

Hon'ble Mr. Justice Abhay S.Oka pronounced the Reportable judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Rajesh Bindal.

The appeals of the assesseees are allowed by holding that the contracts are not covered by the relevant provisions of the Sales Tax Act and of the VAT Act, as the contracts do not provide for the transfer of the right to use the goods made available to the person who is allowed to use the same. Civil Appeal no.3580 of 2017 preferred by the Union of India is disposed of in view of the earlier findings with the liberty to the Union of India to initiate proceedings, if any, for recovery of service tax in accordance with law in terms of the signed Reportable judgment.

Pending application also stands disposed of.

(Anita Malhotra)  
AR-CUM-PS

(AVGV RAMU)  
Court Master

(Signed Reportable judgment is placed on the file.)