

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 9287 OF 2019  
(Arising out of SLP(C) No. 28983/2018)

DINESH JAIN APPELLANT(S)

VERSUS

MINING DEPARTMENT & ORS. RESPONDENT(S)

O R D E R

Leave granted.

2. The respondent authority issued a demand notice to the appellant dated 19.02.2016. This notice was issued by the Sub-Divisional Officer (Revenue). It was confirmed by the Additional Commissioner, Ujjain and the Board of Revenue.

3. In a writ petition, the said demand and the orders confirming the same were quashed/set aside by a learned Single Judge of the Madhya Pradesh High Court. This order was confirmed in appeal. However, the appellate Bench directed that the order by which the appellant had been required to deposit 20% of the amount under recovery be maintained.

4. We are of the view that this order is entirely untenable. If the recovery proceedings were set

aside, how an assessee against whom a demand is made can be required to deposit the amount. We are however, cognizant of the fact that the demand was quashed on the grounds of violation of natural justice and, therefore, we consider it appropriate to direct that if so required, the appellant will deposit such amount as may be directed by the Recovery Officer, if a fresh demand for recovery is issued against him.

5. Needless to say that the fate of the deposit will be subject to the order(s) of the Court.

6. The appeal is disposed of accordingly.

.....CJI.  
[ S.A. BOBDE ]

.....J.  
[ B.R. GAVAI ]

.....J.  
[ SURYA KANT ]

NEW DELHI,  
DECEMBER 09, 2019.

ITEM NO.46

COURT NO.1

SECTION IV-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(s). 28983/2018

(Arising out of impugned final judgment and order dated 20-09-2018  
in WA No. 1233/2018 passed by the High Court Of M.P At Indore)

DINESH JAIN

Petitioner(s)

VERSUS

MINING DEPARTMENT & ORS.  
(Appln. For exemption from filing OT)

Respondent(s)

Date :09-12-2019 This petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE B.R. GAVAI  
HON'BLE MR. JUSTICE SURYA KANT

For Petitioner(s)

Mr. Vivek K Tankha, Sr. Adv.  
Mr. Prashant Sivarajan, Adv.  
Mr. Ujjawal Annad Sharma, Adv.  
Mr. D.kumanan, AOR

For Respondent(s)

Mr. Rahul Kaushik, AOR  
Ms. Bhuvneshwari Pathak, Adv.  
Ms. Shilpi Satyapriya Satyam, Adv.  
Mr. Rahul Khatri, Adv.

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

Leave granted.

The appeal is disposed of in terms of the signed order.

Pending application stands disposed of.

[ CHARANJEET KAUR ]  
A.R. -CUM-P.S.

[ INDU KUMARI POKHRIYAL ]  
ASSTT. REGISTRAR

[ Signed order is placed on the file ]