

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO. 1239 OF 2020  
(@ SLP (C) No(s). 28950/2018)**

**TEVA API INDIA PRIVATE LIMITED (FORMERLY KNOWN AS REGENT DRUGS  
LIMITED) Appellant(s)**

**VERSUS**

**THE STATE OF UTTAR PRADESH & ORS. Respondent(s)**

**ORDER**

Leave granted.

1. In compliance of the order passed by this Court on 31.10.2018, the appellant has deposited an amount of Rs.2,00,00,000/- (rupees two crores only) before the High Court, which represents 50% of the principal amount of the stamp duty.
2. In view of the deposit, we are inclined to allow and dispose of the present appeal with a request to the High Court to decide the issue on merits without being influenced by any observation made in the impugned order.
3. Accordingly, as an interim measure, it is directed that no coercive steps for recovery of the challenged demand would be taken till the disposal of

the writ petition. The deposit would also abide by the outcome of the writ petitions before the High Court.

4. The deposited amount of Rs.2,00,00,000/- (rupees two crores only) is directed to be kept in an interest-bearing fixed deposit account in a nationalised bank for an initial period of one year, on auto renewal basis.
5. The appeal is allowed in the above terms, clarifying that we have not commented on merits. There would be no order as to costs.

....., J.  
(S. ABDUL NAZEER)

....., J.  
(SANJIV KHANNA)

**NEW DELHI;  
FEBRUARY 07, 2020.**

ITEM NO.47

COURT NO.14

SECTION XI

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). 28950/2018

(Arising out of impugned final judgment and order dated 12-10-2018 in WC No. 32002/2018 passed by the High Court Of Judicature At Allahabad)

TEVA API INDIA PRIVATE LIMITED (FORMERLY KNOWN AS REGENT DRUGS LIMITED) Petitioner(s)

VERSUS

THE STATE OF UTTAR PRADESH & ORS.

Respondent(s)

IA No. 156293/2018 - EXEMPTION FROM FILING O.T.)

Date : 07-02-2020 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. ABDUL NAZEER  
HON'BLE MR. JUSTICE SANJIV KHANNA

For Petitioner(s)    Mr. S. Ganesh, Sr. Adv.  
                                 Mr. Vikas Dutta, Adv.  
                                 Mr. Siddharth Silwal, Adv.  
                                 Mr. Ujjwal N., Adv.  
                                 Mr. O. P. Bhadani, AOR

For Respondent(s)    Mr. Brijender Chahar, Sr. Adv.  
                                 Mr. Rajesh Kumar, Adv.  
                                 Mr. Soumyaranjan, Adv.  
                                 Mr. Bhakti Vardhan Singh, AOR

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

Leave granted.

The appeal is allowed in terms of the signed order.  
Pending applications, if any, are disposed of.

(NEELAM GULATI)  
AR cum PS

(RAJINDER KAUR)  
ASSISTANT REGISTRAR

(Signed Order is placed on the file)