

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 6368-6369 OF 2017

THE STATE OF BIHAR AND ORS.

APPELLANT(S)

VERSUS

SAMSUNG INDIA ELECTRONICS PVT. LTD.

RESPONDENT(S)

WITH

CIVIL APPEAL NOS. 6375-6377 OF 2017

CIVIL APPEAL NOS. 6370-6372 OF 2017

O R D E R

It is submitted at the Bar that the issues which arise in these appeals, filed by the State of Bihar are covered by the Order passed by this Court on 21.03.2023 in SLP (C) No.15472/2017, *State of U.P. & Ors. Vs. M/s. Samsung India Electronics Pvt. Ltd.* The submission of learned counsel for the appellant(s)/State of Bihar is placed on record.

For immediate reference, the Order passed in the aforesaid Special Leave Petition reads as under -

"S.L.P.(C) No. 15472 of 2017

This Court has heard learned counsel for the parties. 9

The Additional Commissioner of Value Added Tax exercised the power under Section 29A of the U.P. Value Added Tax, 2008 and issued notice recording satisfaction that it was just and expedient to re-open completed assessments. The basis for the notice was the judgment of this Court in "*State of Punjab and Others vs. Nokia India Pvt. Ltd.*" [2014 16 SCC 410] which had inter alia ruled that a phone charger and cellphone were not a composite unit as they were capable of being sold separately and
contd..

could be used independently of each other. The re-opening of the assessment under Section 27 was not justified, as concluded by the High Court only on account of change of law, more so view expressed by this Court in "State of Uttar Pradesh & Others vs. Aryaverth Chawal Udyog and Others" [(2015) 7 SCC 324]. To that extent, the impugned order is unexceptionable. However, the direction to pay costs is set aside. However, the impugned judgment also records other findings on the applicability of the judgment which this Court finds were not necessary, having regard to the fact that reassessment was not valid.

The special leave petition is dismissed but subject to above observations.

All pending applications are disposed of. "

Following the aforesaid order, the Civil Appeals stand disposed of.

Pending application(s) shall stand disposed of.

.....J.
[B.V. NAGARATHNA]

.....J.
[SANJAY KAROL]

NEW DELHI
JANUARY 18, 2024

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). 33695/2015

(Arising out of impugned final judgment and order dated 07-08-2015 in CWP No. 8516/2015 passed by the High Court Of Punjab & Haryana At Chandigarh)

M/S SAMRAT PLYWOOD LTD.

Petitioner(s)

VERSUS

STATE OF PUNJAB & ANR.

Respondent(s)

WITH

SLP(C) No. 33768/2015 (IV-B)

SLP(C) No. 34394/2015 (IV-B)
(complete matter.)

SLP(C) No. 34097/2015 (IV-B)

SLP(C) No. 34180/2015 (IV-B)

SLP(C) No. 34086/2015 (IV-B)

SLP(C) No. 34918/2015 (IV-B)

SLP(C) No. 35091/2015 (IV-B)
(complete matter.)

SLP(C) No. 34701/2015 (IV-B)

SLP(C) No. 34092/2015 (IV-B)

SLP(C) No. 34207/2015 (IV-B)

SLP(C) No. 34110/2015 (IV-B)
(complete matter.)

SLP(C) No. 34090/2015 (IV-B)
(complete matter.)

SLP(C) No. 34949/2015 (IV-B)
(complete matter.)

SLP(C) No. 34206/2015 (IV-B)

SLP(C) No. 35355/2015 (IV-B)
(complete matter.)

contd..

SLP(C) No. 35357/2015 (IV-B)
(complete matter.)

SLP(C) No. 35356/2015 (IV-B)
(complete matter.)

SLP(C) No. 35353/2015 (IV-B)
(complete matter.)

SLP(C) No. 34917/2015 (IV-B)

SLP(C) No. 2549/2016 (IV-B)
(FOR [I/A FOR WITHDRAWAL OF SLP] ON IA 34485/2017
IA No. 34485/2017 - I/A FOR WITHDRAWAL OF SLP)

SLP(C) No. 2550/2016 (IV-B)

SLP(C) No. 6641/2016 (IV-B)

SLP(C) No. 6643/2016 (IV-B)

SLP(C) No. 8458/2016 (IV-B)

SLP(C) No. 4255/2016 (IV-B)

SLP(C) No. 14223/2016 (IV-B)

SLP(C) No. 25643/2017 (IV-B)
(FOR CONDONATION OF DELAY IN FILING ON IA 82902/2017
FOR CONDONATION OF DELAY IN REFILING ON IA 82903/2017)

C.A. No. 6368-6369/2017 (XVI)

C.A. No. 6375-6377/2017 (XVI)

C.A. No. 6370-6372/2017 (XVI)

SLP(C) No. 23843/2017 (IV-B)

SLP(C) No. 26270-26273/2019 (XV)
(IA No. 79407/2020 - APPLICATION FOR PERMISSION
IA No. 167644/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 167645/2019 - EXEMPTION FROM FILING O.T.
IA No. 63626/2023 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
IA No. 110389/2020 - STAY APPLICATION)

Diary No(s). 19948/2021 (XI)
(FOR ADMISSION and I.R. and IA No.139713/2021-CONDONATION OF DELAY
IN FILING and IA No.139714/2021-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT and IA No.14864/2022-EXEMPTION FROM FILING O.T.

contd..

and IA No.139715/2021-EXEMPTION FROM FILING O.T. and IA No.14511/2022-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES and IA No.14862/2022-APPLICATION FOR PERMISSION)

Diary No(s). 19951/2021 (XI)
(FOR ADMISSION and I.R. and IA No.134/2022-CONDONATION OF DELAY IN FILING and IA No.135/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.136/2022-EXEMPTION FROM FILING O.T.
IA No. 134/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20062/2021 (XI)
([TO BE TAKEN UP ALONG WITH ITEM NO.5 I.E. Diary No. 19951/2021.]FOR ADMISSION and I.R. and IA No.276/2022-CONDONATION OF DELAY IN FILING and IA No.277/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.284/2022-EXEMPTION FROM FILING O.T.)

Diary No(s). 20063/2021 (XI)
(FOR ADMISSION and I.R. and IA No.2444/2022-CONDONATION OF DELAY IN FILING and IA No.2445/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.2446/2022-EXEMPTION FROM FILING O.T.
IA No. 2444/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20066/2021 (XI)
(FOR ADMISSION and I.R. and IA No.733/2022-CONDONATION OF DELAY IN FILING and IA No.736/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.738/2022-EXEMPTION FROM FILING O.T.
IA No. 733/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20096/2021 (XI)
(FOR ADMISSION and I.R. and IA No.2697/2022-CONDONATION OF DELAY IN FILING and IA No.2699/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.2700/2022-EXEMPTION FROM FILING O.T.
IA No. 2697/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20105/2021 (XI)
(FOR ADMISSION and I.R. and IA No.2439/2022-CONDONATION OF DELAY IN FILING and IA No.2440/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.2442/2022-EXEMPTION FROM FILING O.T.
IA No. 2439/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20110/2021 (XI)
(FOR ADMISSION and I.R. and IA No.1685/2022-CONDONATION OF DELAY IN FILING and IA No.1687/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.1689/2022-EXEMPTION FROM FILING O.T.
IA No. 1685/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20116/2021 (XI)
(FOR ADMISSION and I.R. and IA No.153/2022-CONDONATION OF DELAY IN FILING and IA No.155/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.156/2022-EXEMPTION FROM FILING O.T. and IA

contd..

No.37466/2022-EXEMPTION FROM FILING O.T. and IA No.37465/2022-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Diary No(s). 20569/2021 (XI)
(FOR ADMISSION and I.R. and IA No.2714/2022-CONDONATION OF DELAY IN FILING and IA No.2715/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.2716/2022-EXEMPTION FROM FILING O.T. IA No. 2714/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20823/2021 (XI)
(FOR ADMISSION and I.R. and IA No.495/2022-CONDONATION OF DELAY IN FILING and IA No.496/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.499/2022-EXEMPTION FROM FILING O.T. IA No. 495/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20825/2021 (XI)
(FOR ADMISSION and I.R. and IA No.286/2022-CONDONATION OF DELAY IN FILING and IA No.287/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.288/2022-EXEMPTION FROM FILING O.T. IA No. 286/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20826/2021 (XI)
(FOR ADMISSION and I.R. and IA No.255/2022-CONDONATION OF DELAY IN FILING and IA No.256/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.257/2022-EXEMPTION FROM FILING O.T. IA No. 255/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20828/2021 (XI)
(FOR ADMISSION and I.R. and IA No.318/2022-CONDONATION OF DELAY IN FILING and IA No.321/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.324/2022-EXEMPTION FROM FILING O.T. IA No. 318/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20832/2021 (XI)
(FOR ADMISSION and I.R. and IA No.529/2022-CONDONATION OF DELAY IN FILING and IA No.530/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.531/2022-EXEMPTION FROM FILING O.T. IA No. 529/2022 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20836/2021 (XI)
(FOR ADMISSION and I.R. and IA No.143174/2021-CONDONATION OF DELAY IN FILING and IA No.143176/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.143178/2021-EXEMPTION FROM FILING O.T. IA No. 143174/2021 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20838/2021 (XI)
(FOR ADMISSION and I.R. and IA No.279/2022-CONDONATION OF DELAY IN FILING and IA No.280/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.281/2022-EXEMPTION FROM FILING O.T. IA No. 279/2022 - CONDONATION OF DELAY IN FILING)

Date : 18-01-2024 This petition was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE SANJAY KAROL

For Petitioner(s) Mr. Manish Kumar, AOR

Mr. Kishore Kunal, AOR

Mr. Sanchar Anand, Adv.
Dr. Sushil Balwada, AOR
Dr. Ravindra Kumar Anand, Adv.
Mr. Aman Kumar Thakur, Adv.
Mr. Arjun Rana, Adv.
Mr. Abhishek Bhardwaj, Adv.

Mr. Sandeep Goyal, Adv.
Mr. Pawanshree Agrawal, AOR
Ms. Shubhangi Negi, Adv.

Mr. Sujit Ghosh, Adv.
Mr. Ashray Behura, Adv.
Ms. Mannat Waraich, AOR

Ms. Charanya Lakshmikumaran, AOR
Ms. Apeksha Mehta, Adv.
Ms. Neha Choudhary, Adv.
Ms. Umang Motiyani, Adv.
Ms. Falguni Gupta, Adv.

Mr. R. K. Raizada, Sr. Adv.
Mr. Bhakti Vardhan Singh, AOR
Mr. Ajay Kumar Prajapati, Adv.
Ms. Anamika Agarwal, Adv.
Ms. Harshita Raghuvanshi, Adv.
Mr. Prakash Gautam, Adv.
Mr. Aditya Kumar Dube, Adv.
Mr. Ram Shiromani Yadav, Adv.
Mr. Nagendra Singh, Adv.
Ms. Rachana Chakrawarti, Adv.

Mr. Inder Paul Bansal, Adv.
Mr. Vivek Bansal, Adv.
Mr. Haresh Raichura, AOR
Mr. Rajat Vats, Adv.

Ms. Manju Jetley, AOR

Mr. Puneet Agrawal, Adv.
Ms. Hemlata Rawat, Adv.
Ms. Mansi Khurana, Adv.
Mr. Vivek Vaibhav, Adv.

Contd..

Mr. Vikaf Bansal, Adv.
Mr. Chetan Kumar Shukla, Adv.
Mr. Amrendra Kumar Singh, Adv.
Mr. Santosh Kumar, AOR

For Respondent(s) Mr. Kuldip Singh, AOR

Mr. Kishore Kunal, AOR

Mr. Sujit Ghosh, Adv.
Mr. Ashray Behura, Adv.
Ms. Mannat Waraich, AOR

Mr. Shadan Farasat, A.A.G.
Ms. Nupur Kumar, AOR

Mr. Milind Kumar, AOR
Mr. Ajay Pal, AOR
Mr. Jagjit Singh Chhabra, AOR
Ms. Uttara Babbar, AOR

UPON hearing the counsel the Court made the following
O R D E R
SLP(C) No. 14223/2016

Learned counsel for the petitioner submitted that the special leave petition has been rendered infructuous and therefore, appropriate orders may be made thereon. His submission is placed on record.

The Special Leave Petition is dismissed as infructuous.

Pending application(s) shall stand disposed of.

SLP(C) Nos. 33695/2015, 33768/2015, 35091/2015, 2550/2016 and
SLP(C) No. 6641/2016

Shri Sandeep Goyal, learned counsel for the petitioner(s) submitted that he has instructions to withdraw these special leave petitions. His submission is placed on record.

The Special Leave Petitions are dismissed as withdrawn.

Pending application(s) shall stand disposed of.

C.A. Nos. 6368-6369/2017, 6375-6377/2017 and 6370-6372/2017

The Civil Appeals stand disposed of in terms of the signed order.

Pending application(s) shall stand disposed of.

Rest of the matters

List on 02.04.2024.

Registry to also ascertain as to whether the records of the cases which were ordered to be transferred from the respective High Courts to this Court, have been received and if so, list those cases also on 02.04.2024.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(MALEKAR NAGARAJ)
COURT MASTER (NSH)

(signed order is placed on the file)