

**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). 2572/2022

(Arising out of impugned final judgment and order dated 26-05-2021 in STRP No. 18/2017 passed by the High Court Of Karnataka At Bengaluru)

THE STATE OF KARNATAKA

Petitioner(s)

**VERSUS**

M/S. ECOM GILL COFFEE TRADING PRIVATE LIMITED  
 (FOR ADMISSION and I.R. )

Respondent(s)

WITH

SLP(C) No. 2690/2022 (IV-A)  
 (FOR ADMISSION and I.R.)

SLP(C) No. 3254/2022 (IV-A)  
 (FOR ADMISSION and I.R.)

SLP(C) No. 3915/2022 (IV-A)  
 (FOR ADMISSION and I.R.)

SLP(C) No. 6337-6338/2022 (IV-A)  
 (FOR ADMISSION and I.R.)

Date : 06-01-2023      These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH  
 HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Petitioner(s)

Mr. Nikhil Goel, AAG  
 Mr. Shubhranshu Padhi, AOR  
 Mr. Vishal Bansal, Adv.  
 Ms. Rajeshwari Shankar, Adv.  
 Mr. Niroop Sukrithy, Adv.  
 Mr. Mohd. Ovais, Adv.  
 Mr. Adithya Koshy Roy, Adv.

For Respondent(s)  
 SLP 6337-6338/2022

Mr. Swarnendu Chatterjee, AOR  
 Ms. Deepakshi Garg, Adv.  
 Mr. Yashwardhan Singh, Adv.  
 Ms. Megha Saha, Adv.

2572/2022& 3915/2022 Mr. Pai Amit, AOR  
 Mr. Thirumalesh M., Adv.

Ms. Pankhuri Bhardwaj, Adv.  
Mr. Rahat Bansal, Adv.  
Mr. Abhiyudaya Vats, Adv.  
Ms. Sonali Suryawanshi, Adv.

SLP 3254/2022      Mr. Raghavendra S. Srivatsa, AOR  
                         Mr. Amit Pai, Adv.  
                         Mr. Venkita Subramoniam T.R., Adv.  
                         Mr. Likhi Chand Bhonsle, Adv.  
                         Ms. Komal Mundhra, Adv.

SLP 2690/2022      Mr. K.J. Kamath, Adv.  
                         Mr. Bhargava V. Desai, AOR  
                         Mrs. Veena Kamath, Adv.  
                         Ms. Lekha Dhillip, Adv.  
                         Mr. Rahul Gupta, Adv.  
                         Ms. Ankita Chopra, Adv.

UPON hearing the counsel the Court made the following

**O R D E R**

SLP(C) No. 2572/2022, SLP(C) No. 2690/2022 and SLP(C) No. 3915/2022

Leave granted.

Arguments heard.

Judgment reserved.

Mr. Nikhil Goel, learned AAG appearing for the State has already handed over a written note. It will be open for learned counsel appearing for the respective dealers to file a short note (consisting of not more than two pages) within two days from today and the same may also be sent on e-mail address ([shahmr2018@gmail.com](mailto:shahmr2018@gmail.com)).

SLP(C) No. 3254/2022

Having heard Mr. Nikhil Goel, learned AAG appearing for the State and Mr. Raghavendra S. Srivatsa, learned counsel appearing on behalf of the respondent assessee/dealer and having gone through the findings recorded by the Courts below, by which it can be seen

that in fact the dealer established and proved by leading some evidence the actual movement of the goods and the same being the finding of the fact recorded, no interference is called for.

The special leave petition is dismissed.

Pending applications also stand disposed of.

**SLP(C) No. 6337-6338/2022**

Leave granted.

Arguments heard.

Judgment reserved.

Learned counsel for the respondent may file a short note on their proposed submissions (consisting of not more than two pages) within two days from today and the same be also sent on the e mail address ([shahmr2018@gmail.com](mailto:shahmr2018@gmail.com)).

(MEENAKSHI KOHLI)  
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR