

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4960 OF 2017

(Arising out of S.L.P.(Civil) No.14847 of 2007)

Intelligence Officer (IB) .. Appellant(s)

Versus

B. Mraleedharan .. Respondent(s)

WITH

CIVIL APPEAL NO.4961/2017 @ SLP © No.17590/2007

CIVIL APPEAL NO.4962/2017 @ SLP © No.17905/2007

CIVIL APPEAL NO.4963/2017 @ SLP © No.17906/2007

CIVIL APPEAL NO.4964/2017 @ SLP © No.17914/2007

CIVIL APPEAL NO.4965/2017 @ SLP © No.17933/2007

CIVIL APPEAL NO.4966/2017 @ SLP © No.17981/2007

CIVIL APPEAL NO.4967/2017 @ SLP © No.17984/2007

CIVIL APPEAL NO.4968/2017 @ SLP © No.18036/2007

CIVIL APPEAL NO.4969/2017 @ SLP © No.18057/2007

CIVIL APPEAL NO.4971/2017 @ SLP © No.18059/2007

CIVIL APPEAL NO.4972/2017 @ SLP © No.18065/2007

CIVIL APPEAL NO.4974/2017 @ SLP © No.18069/2007

CIVIL APPEAL NO.4975/2017 @ SLP © No.18079/2007

CIVIL APPEAL NO.4976/2017 @ SLP © No.18082/2007

CIVIL APPEAL NO.4977/2017 @ SLP © No.18091/2007

CIVIL APPEAL NO.4978/2017 @ SLP © No.19059/2007

CIVIL APPEAL NO.4979/2017 @ SLP © No.19064/2007

CIVIL APPEAL NO.4981/2017 @ SLP © No.19072/2007

CIVIL APPEAL NO.4982/2017 @ SLP © No.19074/2007

CIVIL APPEAL NO.4983/2017 @ SLP © No.19094/2007

CIVIL APPEAL NO.4984/2017 @ SLP © No.19104/2007

CIVIL APPEAL NO.4985/2017 @ SLP © No.19110/2007

CIVIL APPEAL NO.4986/2017 @ SLP © No.19111/2007

CIVIL APPEAL NO.4987/2017 @ SLP © No.20529/2007

CIVIL APPEAL NO.4988/2017 @ SLP © No.21848/2007

C.A.NOS.4989-5022/2017 @ SLP © No.21871-21904/2007

CIVIL APPEAL NO.5023/2017 @ SLP © No.21908/2007

CIVIL APPEAL NO.5024/2017 @ SLP © No.13327/2008

C.A.NOS.5025-5045/2017 @ SLP © No.14232-14252/2008

CIVIL APPEAL NO.5046/2017 @ SLP © No.18040/2008

C.A.NO.5047-5077/2017 @ SLP © No.18684-18714/2008

C.A.NO.5083/2017 @ SLP © No.11274/2017 @ CC.5143/2009

C.A.NO.5086/2017 @ SLP © No.11281/2017 @ CC.5311/2009

CIVIL APPEAL NO.5088/2017 @ SLP © No.14623/2009

CIVIL APPEAL NO.5089/2017 @ SLP © No.14856/2009

C.A.NOS.5090-5093/2017 @ SLP © Nos.16757-760/2009

CIVIL APPEAL NO.5094/2017 @ SLP © No.17488/2009

CIVIL APPEAL NO.5095/2017 @ SLP © No.17490/2009

CIVIL APPEAL NO.5096/2017 @ SLP © No.17491/2009

CIVIL APPEAL NO.5097/2017 @ SLP © No.19695/2009

CIVIL APPEAL NO.5098/2017 @ SLP © No.25797/2009

CIVIL APPEAL NO.5099/2017 @ SLP © No.26116/2009

CIVIL APPEAL NO.5078/2017 @ SLP © No.26236/2009

CIVIL APPEAL NO.5079/2017 @ SLP © No.28509/2009

CIVIL APPEAL NO.5080/2017 @ SLP © No.14845/2010

CIVIL APPEAL NO.5081/2017 @ SLP © No.22327/2010

CIVIL APPEAL NO.5082/2017 @ SLP © No.8571/2011

CIVIL APPEAL NO.5084/2017 @ SLP © No.9758/2011

O R D E R

Delay condoned.

Leave granted in all the special leave petitions.

The respondents in these appeals are the assesseees who had questioned the vires of Kerala Entry Tax Act on the ground that the tax was not compensatory in nature. The High Court vide impugned judgment accepted the said writ petitioners (respondents herein) and allowed the writ petitions. This view is specifically rejected by this Court by a Nine Judge Bench of this Court in *Jindal Stainless Ltd. Vs. State of Haryana* reported in 2016 (11) SCALE 1. Following the said judgment, the impugned judgment is set aside and all these appeals filed by the State of Kerala are allowed accordingly.

.....J.
[A.K. SIKRI]

.....J.
[ASHOK BHUSHAN]

NEW DELHI,
APRIL 05, 2017.

ITEM NO.26-34,
36-41, 43-64, 66-69,
71-74,76, 78-80

COURT NO.7

SECTION III,XIA,

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). 14847/2007

(Arising out of impugned final judgment and order dated 04/01/2007
in OP No. 21555/2002 passed by the High Court of Kerala at
Ernakulam)

INTELLIGENCE OFFICER (IB)

Petitioner(s)

VERSUS

B. MRALEEDHARAN
(with office report)

Respondent(s)

WITH

SLP © No.17590/2007
(With interim relief)

SLP © No.17905/2007
(With interim relief)

SLP © No.17906/2007
(With interim relief)

SLP © No.17914/2007
(With interim relief)

SLP © No.17933/2007
(With interim relief)

SLP © No.17981/2007
(With interim relief)

SLP © No.17984/2007
(With interim relief)

SLP © No.18036/2007
(With interim relief)

SLP © No.18057/2007
(With interim relief)

SLP © No.18059/2007
(With interim relief)

SLP © No.18065/2007
(With interim relief)

SLP © No.18069/2007
(With interim relief)

SLP © No.18079/2007
(With interim relief)

SLP © No.18082/2007
(With interim relief)

SLP © No.18091/2007
(With interim relief)

SLP © No.19059/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.19064/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.19072/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.19074/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.19094/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.19104/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.19110/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.19111/2007
(With appln.for c/delay in filing SLP and office report)

SLP © No.20529/2007
(With office report)

SLP © No.21848/2007
(With interim relief)

SLP © No.21871-21904/2007

SLP © No.21908/2007
(With interim relief)

SLP © No.13327/2008
(With office report)

SLP © No.14232-14252/2008
(With office report)

SLP © No.18040/2008
(With office report)

SLP © No.18684-18714/2008
(With office report)

SLP © No...../2017 @ CC.5143/2009
(With appln.for c/delay in filing SLP and office report)

SLP © No...../2017 @ CC.5311/2009
(With appln.for c/delay in filing SLP and office report)

SLP © No.14623/2009
(With interim relief and office report)

SLP © No.14856/2009
(With interim relief and office report)

SLP © Nos.16757-760/2009
(With office report)

SLP © No.17488/2009
(With appln.for c/delay in filing SLP and office report)

SLP © No.17490/2009
(With appln.for c/delay in filing SLP and office report)

SLP © No.17491/2009
(With appln.for c/delay in filing SLP and office report)

SLP © No.19695/2009
(With appln.for c/delay in filing SLP and office report)

SLP © No.25797/2009
(With interim relief and office report)

SLP © No.26116/2009
(With interim relief and office report)

SLP © No.26236/2009
(With interim relief and office report)

SLP © No.28509/2009
(With office report)

SLP © No.14845/2010
(with office report)

SLP © No.22327/2010
(With appln.for c/delay in filing SLP and office report)

SLP © No.8571/2011
(With appln.for c/delay in filing SLP and office report)

SLP © No.9758/2011
(With interim relief and office report)

Date : 05/04/2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Petitioner(s) Mr. V. Giri, Sr.Adv.
Mr. G. Prakash,Adv.

For Respondent(s) Mr. K. Rajeev,Adv.

Mr. T.G.N. Nair, Adv.

Mr. V.K. Sidharthan, Adv.

Mr. C.K. Sasi,Adv.

Mr. Wills Mathews, Adv.
Mr. Ginesh P., Adv.
Mr. Shree Pal Singh, Adv.

M/s T.T.K. Deepak & Co.

Mr. Vijay Kumar, Adv.

Mr. Jogy Scaria, Adv.

Mr. C. Mukund, Adv.
Mr. Mohd. Faris, Adv.
Mr. Bijoy Kumar Jain, Adv.

Mr. A. Raghunath, Adv.

Mr. E.M.S. Anam, Adv.

Mr. Himinder Lal, Adv.

Mr. Raaghenth Basant, Adv.

Mr. Mishal Johari, Adv.

Ms. Aanchal, Adv,

Ms. Liz Mathew, Adv.

Mr. P.K. Manohar, Adv.

Mr. M.T. George, Adv.

Mr. Ramesh Babu M.R., Adv.

Mr. Sajith P. Warriar, Adv.

Mr. R. Chandrachud, Adv.

Mr. Ranjith K.C., Adv.

Mr. Romy Chacko, Adv.

Mr. Shubham Singh, Adv.

Mr. Varun Mudgal, Adv.

Mr. S.C. Jaidwal, Adv.

Mr. M.P. Vinod, Adv.

Mr. S. Sukumaran, Adv.

Mr. Anand Sukumar, Adv.

Mr. Bhupesh Kumar Pathak, Adv.

Mr. V.K. Sidharthan, Adv.

Ms.Meera Mathur, Adv.

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

Delay condoned.

Leave granted.

The appeals are allowed in terms of the signed
order.

(USHA BHARDWAJ)
AR-CUM-PS

(MALA KUMARI SHARMA)
COURT MASTER

Signed order is placed on the file.