## SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 14964/2021

(Arising out of impugned final judgment and order dated 21-01-2021 in CWP No. 9132/2020 passed by the High Court of Punjab & Haryana at Chandigarh)

PRINCIPAL COMMISSIONER CENTRAL GOODS AND SERVICES TAX & ANR.

Petitioner(s)

**VERSUS** 

**ASTHA ALUMINA PRIVATE LIMITED** 

Respondent(s)

(FOR ADMISSION and I.R. and IA No.120538/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

WITH

SLP(C) No. 15516/2021

(FOR ADMISSION and I.R. and IA No.124919/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date: 08-10-2021 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MS. JUSTICE BELA M. TRIVEDI

For Petitioner(s) Mr. Balbir Singh, ASG

Mr. Mukesh Kumar Maroria, AOR

Mr. Rupesh Kumar, Adv. Mr. Shyam Gopal, Adv. Mr. Chandra Prakash, Adv.

Mr. Adit Khorana, Adv.

For Respondent(s)

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

Mr. Balbir Singh, learned Additional Solicitor General states that the tax quantification made by the respondent assessee in its declaration under 'Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 is incorrect and wrong.

Issue notice, returnable within four weeks.

(BABITA PANDEY)
COURT MASTER (SH)

(ANITA RANI AHUJA) ASST. REGISTRAR