

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S) . 4391/2014

STATE OF TRIPURA & ORS.

APPELLANT (S)

VERSUS

M/S. H.R.S. AGENCY & ANR.

RESPONDENT (S)

WITH

CIVIL APPEAL NO. 4392 OF 2014

STATE OF TRIPURA & ORS.

APPELLANT (S)

VERSUS

M/S. H.L.S. ASIA LIMITED

RESPONDENT (S)

O R D E R

CIVIL APPEAL NO(S) . 4391/2014

Nobody has appeared on behalf of the respondents.

Heard Mr. J.P. Cama, learned senior counsel appearing for the appellants, at length.

On the facts of this case, we find that the High Court has not committed any legal error in directing the appellant/State to issue Form-F under the Central Sales Tax Act, 1956 to the respondents herein. However, we also note that in the impugned judgment the High Court has made general remarks to the extent that the

Revenue/appellant would not have any authority to refuse issuance of Form-F for making the declaration under any circumstances. That may not be a correct statement inasmuch as it would always be open to the appellant/State or the authority issuing such F-Form to see as to whether the conditions for issuance of such form are fulfilled or not. Further, the observations of the High Court made in paras 9 and 10 regarding stock transfer inter-State and inter-State sale are to be expunged. Ordered accordingly.

The appeal is disposed of accordingly.

CIVIL APPEAL NO(S). 4392/2014

We have heard learned counsel for the parties at length.

On going through the various clauses of the contract we find that the contract entered into between respondent no. 1 and respondent no. 2 (ONGC) was essentially a service contract. No doubt, for performing those services respondent no. 1 had brought certain machinery at the site for which it was paid rental as well by respondent no. 2 (ONGC). However, this machinery remains in the possession of respondent no. 1 and it is only respondent no. 1 who was using the same. In these peculiar facts, we are not inclined to interfere with the order passed by the High Court. However, we make it clear that insofar as Sections 2(b), 2(d) and 3 of the Tripura Sales Tax Act, 1976 as well as Rule 3A of the Tripura Sales Tax Rules, 1976 are concerned, they are held to be valid in law.

We may also record at this stage that Mr. Cama, learned senior counsel appearing on behalf of the State/appellant, had attempted

to argue that it was a case of works contract. However, we find from the notice that was issued by the appellant to respondent no. 1 that there are no foundational facts and the sales tax was not demanded on this count at all. Therefore, we are not going into this issue.

The appeal is disposed of accordingly.

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

.....J.  
[R.K. AGRAWAL]

NEW DELHI;  
FEBRUARY 03, 2017

ITEM NO.60

COURT NO.8

SECTION III

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

Civil Appeal No(s). 4391/2014

STATE OF TRIPURA &amp; ORS.

Appellant(s)

VERSUS

M/S. H.R.S. AGENCY &amp; ANR.

Respondent(s)

(with office report)

C.A. NO. 4392 OF 2014.

(WITH INTERIM RELIEF AND OFFICE REPORT)

Date : 03/02/2017 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE R.K. AGRAWALFor Appellant(s) Mr. J.P. Cama, Sr. Adv.  
Mr. Gopal Singh, Adv.  
Mr. Rituraj Biswas, Adv.  
Ms. Varsha Poddar, Adv.  
Mr. Mayan Prasad, Adv.For Respondent(s) Mr. Anandh K., Adv.  
Mr. M.P. Devanath, Adv.  
Mr. Aditya Bhattacharya, Adv.  
Mr. Victor Das, Adv.UPON hearing the counsel the Court made the following  
O R D E R

The appeals are disposed of in terms of the signed order.

Pending application(s), if any, stands disposed of  
accordingly.(Ashwani Thakur)  
COURT MASTER(Mala Kumari Sharma)  
COURT MASTER

(Signed order is placed on the file)