

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

**SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 46362/2023**

**(Arising out of impugned final judgment and order dated 15-03-2023 in WPC No. 13509/2020 passed by the High Court of Orissa at Cuttack)**

**THE SALES TAX OFFICER & ORS.**

**Petitioner(s)**

**VERSUS**

**M/S. VINAYAK AUTOMOBILES**

**Respondent(s)**

**(IA No.239005/2023-CONDONATION OF DELAY IN FILING and IA No.239001/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**WITH**

**Diary No(s). 45269/2023 (XI-A)**

**(IA No.243120/2023-CONDONATION OF DELAY IN FILING and IA No.243121/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 46697/2023 (XI-A)**

**(IA No.243212/2023-CONDONATION OF DELAY IN FILING and IA No.243214/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 43511/2023 (XI-A)**

**(IA No.242358/2023-CONDONATION OF DELAY IN FILING and IA No.242359/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.242361/2023-PERMISSION TO FILE LENGTHY LIST OF DATES)**

**Diary No(s). 44943/2023 (XI-A)**

**(FOR ADMISSION and I.R. and IA No.243266/2023-CONDONATION OF DELAY IN FILING and IA No.243263/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.243265/2023-PERMISSION TO FILE LENGTHY LIST OF DATES)**

**Diary No(s). 46320/2023 (XI-A)**

**(IA No.243692/2023-CONDONATION OF DELAY IN FILING and IA No.243693/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 46753/2023 (XI-A)**

**(FOR ADMISSION and I.R. and IA No.243684/2023-CONDONATION OF DELAY IN FILING and IA No.243687/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 43699/2023 (XI-A)**

**(IA No.244177/2023-CONDONATION OF DELAY IN FILING and IA No.244178/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

and IA No.244181/2023-PERMISSION TO FILE LENGTHY LIST OF DATES)

Diary No(s). 44507/2023 (XI-A)  
(IA No.244126/2023-CONDONATION OF DELAY IN FILING and IA  
No.244127/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 46327/2023 (XI-A)  
(IA No.243543/2023-CONDONATION OF DELAY IN FILING and IA  
No.243544/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 43720/2023 (XI-A)  
(IA No.244209/2023-CONDONATION OF DELAY IN FILING and IA  
No.244210/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
and IA No.244212/2023-PERMISSION TO FILE LENGTHY LIST OF DATES)

Diary No(s). 45555/2023 (XI-A)  
(IA No.244438/2023-CONDONATION OF DELAY IN FILING and IA  
No.244439/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP (C) Dy. No. 44115/2023  
(FOR ADMISSION and I.R. and IA No.245486/2023-CONDONATION OF DELAY  
IN FILING and IA No.245487/2023-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

WITH

Diary No(s). 46344/2023 (XI-A)  
(IA No.245475/2023-CONDONATION OF DELAY IN FILING and IA  
No.245473/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP (C) Diary No(s). 44691/2023  
(IA No.247021/2023-CONDONATION OF DELAY IN FILING and IA  
No.247022/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 48890/2023 (XI-A)  
(FOR ADMISSION and I.R. and IA No.247735/2023-CONDONATION OF DELAY  
IN FILING and IA No.247736/2023-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

SLP (C) Dy. No(s). 45728/2023  
(FOR ADMISSION and I.R. and IA No.247769/2023-CONDONATION OF DELAY  
IN FILING and IA No.247772/2023-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

SLP (C) Dy. No.45962/2023  
(IA No.244443/2023-CONDONATION OF DELAY IN FILING and IA  
No.244444/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

SLP (C) Diary No(s). 43227/2023 (XI-A)  
(FOR ADMISSION and I.R. and IA No.245456/2023-CONDONATION OF DELAY  
IN FILING and IA No.245457/2023-EXEMPTION FROM FILING C/C OF THE

**IMPUGNED JUDGMENT and IA No.245455/2023-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)**

**Diary No(s). 44284/2023 (XI-A)**

**(IA No.244746/2023-CONDONATION OF DELAY IN FILING and IA No.244748/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 44523/2023 (XI-A)**

**(FOR ADMISSION and I.R. and IA No.245478/2023-CONDONATION OF DELAY IN FILING and IA No.245479/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.245480/2023-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)**

**Diary No(s). 46990/2023 (XI-A)**

**(FOR ADMISSION and I.R. and IA No.245201/2023-CONDONATION OF DELAY IN FILING and IA No.245200/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Date : 01-12-2023 These petitions were called on for hearing today.**

**CORAM :**

**HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE UJJAL BHUYAN**

**For Petitioner(s) Mr. Shubhranshu Padhi, AOR  
Mr. Jay Nirupam, Adv.  
Mr. Niroop Sukrithy, Adv.  
Mr. D.Girish Kumar, Adv.**

**Mr. Prakash Ranjan Nayak, AOR  
Mr. Balaram Nayak, Adv.  
Mr. Animesh Dubey, Adv.**

**Mr. Jogy Scaria, AOR  
Ms. Beena Victor, Adv.  
Mr. Vivek Guruprasad Ballekere, Adv.  
Mr. R Ramesh, Adv.  
Ms. Priya M, Adv.**

**Mr. Rohit Amit Sthalekar, AOR  
Mr. Purnendu Bajpai, Adv.  
Mr. Sankalp Narain, Adv.  
Mr. Shashank Singh, Adv.  
Mr. Ashish Choudhury, Adv.  
Mr. Avi Tandon, Adv.**

Ms. Samapika Biswal, AOR  
Mr. Aman Kumar Yadav, Adv.  
Ms. Nidhisha Garg, Adv.

M/s. Khaitan and Co., AOR  
Mr. Ajay Bhargava, Adv.  
Ms. Vanita Bhargava, Adv.  
Ms. Nikitha Shinoy, Adv.

**For Respondent(s)**

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

**Delay condoned.**

**Issue notice to the respondent(s).**

**Tag with SLP (C) No.12315/2023 with connected matter(s).**

**(RADHA SHARMA)  
COURT MASTER (SH)**

**(MALEKAR NAGARAJ)  
COURT MASTER (NSH)**