

ITEM NO.1

COURT NO.7

SECTION III

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

IA 2/2012 in Petition(s) for Special Leave to Appeal (Civil)
No(s).17709/2012

(From the judgement and order dated 10/04/2012 in WP No.1152/2011
of The HIGH COURT OF BOMBAY)

PROMOTERS & BUILDERS ASSN.& ORS.

Petitioner(s)

VERSUS

STATE OF MAHARASHTRA & ORS.

Respondent(s)

(for directions and office report)
with

I.A. No. 2 in SLP (C) No. 17738 of 2012

[for directions and office report]

I.A. No. 2 in SLP (C) No. 21052 of 2012

[for directions and office report]

I.A. No. 1 in SLP (C) No. of 2012 CC No. 14240 of 2012

[for permission to file SLP and office report]

Date: 28/08/2012 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.M. LODHA

HON'BLE MR. JUSTICE ANIL R. DAVE

HON'BLE MR. JUSTICE RANJAN GOGOI

For Petitioner(s)

SLP 17738

Dr. Abhishek Manu Singhvi, Sr. Adv.

Mr Amol Chitale, Adv.

Ms. Pragya Baghal, Adv.

Mr. Ardhendumauli Kumar Prasad, Adv.

SLP 21052

Dr. Abhishek Manu Singhvi, Sr. Adv.

Mr. Parimal Shroff, Adv.
Mr. Vinayak Patkar, Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Ankur Saigal, Adv.
Mr. Gaurv Goel, Adv. for
Mr. E.C. Agrawala, Adv.

SLP 17709 Mr. Shyam Diwan, Sr. Adv.
Mr. Amol Chitale, Adv.
Ms. Pragya Baghal, Adv.
Mr. Nirnimesh Dube, Adv.

SLP ..CC 14240 Mr. Shivaji M. Jadhav, Adv.

For Respondent(s)

State of Maharashtra Mr. Darius Khambata, AG
Mr. Sanjay V. Kharde, Adv.
Mr. Chinmoy Khaladkar, Adv.
Ms. Nadiva S. Variava, Adv.
Mr. Preshit Surshe, Adv. for
Ms. Asha Gopalan Nair, Adv.

SLP 17738 Mr. Shekhar Naphade, Sr. Adv.
Mr. Sanjay Kharde, Adv.
Ms. Subhangi Tuli, Adv.
Mr. Sachin J. Patil, Adv.
Ms. Naira S. Variava, Adv.
Mr. Preshit Surshe, Adv.

UPON hearing counsel the Court made the following

O R D E R

I.A. No. 2 in S.L.P. (C) Nos. 17709, 17738 and 21052 of 2012:

We have heard Dr. Abhishek Manu Singhvi, learned senior counsel for the petitioners-applicants and Mr. Darius Khambata, learned Advocate General for the State of Maharashtra.

2. In the course of arguments, Mr. Darius Khambata, learned Advocate General for the State of Maharashtra submitted that the time provided in Clause (l) of the Trade Circular dated August 6, 2012 for registration by the developers by August 31, 2012 would be extended by the State of Maharashtra to October 15, 2012 and the time for filing returns provided in clause (m) of the said circular would be extended to October 31, 2012.

3. Having regard to the above statement of the learned Advocate General, we are satisfied that the following interim arrangement shall subserve the ends of justice:

(i) The time for registration by the developers as per clause (l) of the Trade Circular dated August 6, 2012 shall stand extended up to October 15, 2012 and the time for filing returns by the developers as per clause (m) of the said circular shall stand extended up to October 31, 2012.

(ii) In case the concerned developers pay tax under the Maharashtra Value Added Tax Act, 2002 (for short "2002 Act") as amended vide Section 2(24) w.e.f. June 20, 2006 on or before October 31, 2012, the coercive process for recovery of tax, interest or penalty shall remain stayed. This shall however not preclude the assessing officer to complete the assessment.

(iii) The above payment of tax by the concerned developers shall be subject to the final decision in the matter before this Court.

(iv) In case the amendment in Section 2(24) of the 2002 Act is held to be unconstitutional and the tax so deposited/paid by the developers is ordered to be returned by the State Government to the developers, the same shall be returned along with interest at such rate that may be ordered by the court finally at the time of disposal of the matter.

4. I.A. No. 2 in S.L.P. (C) Nos. 17709, 17738 and 21052 of 2012 stand disposed of accordingly.

SLP (C)CC No. 14240 of 2012:

Permission to file Special Leave Petition is granted.

Delay condoned.

Issue notice.

Ms. Asha Gopalan Nair, advocate waives service for the respondent Nos. 1 to 3. Notice shall be issued only to the unrepresented respondents.

Tag with S.L.P. (C) No. 17709 of 2012.

|(Pardeep Kumar)

|Court Master

|(Renu Diwan)

|Court Master