IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2812/2012

M/S CGGC SOMA JV **APPELLANT**

VERSUS

COMMERCIAL TAX OFFICER & ORS. **RESPONDENTS**

WITH

CIVIL APPEAL NOS.6628-6631/2012

CIVIL APPEAL NO.6632/2012

O R D E R

1. Having perused the impugned judgment dated 27.06.2011, we notice that following earlier judgment rendered in W.P. No.12455/2005 (batch matters), the judgment impugned in the present appeal, i.e., W.P. No.18479/2007 came to be disposed of. The said judgment rendered in W.P. No.12455/2005 and connected matters including W.P. No.16888/2011 came to be adjudicated by this Court in C.A. Nos.8267-8271/2012 and connected matters. This Court vide judgment dated 07.02.2018, following the Nine Judges' Bench Judgment of this Court remitted the matters to the High Court by observing thus:

> **"Having perused the impugned judgment dated 22.06.2011, we are of the view that after the nine-Judge Bench judgment of this Court, wherein the compensatory nature of Entry Tax was expressly overruled, it would be difficult for us to hear these appeals without fresh material being placed. A co-ordinate Bench of this Court, by an Order dated 29.03.2017, has in similar cases, stated that appropriate course of action in such cases would be to permit the appellants to file fresh petitions raising other issues that arise, with the necessary factual background or any other constitutional/statutory issue which arises for consideration. We may point out that the**

> impugned judgment itself has remanded the matters to determine the nature of the particular earth moving vehicles and whether they could be said to be "motor vehicle" under the Motor Vehicles Act. We are also informed that I.As have been filed in this Court raising other pleas. This Court has extended the interim order, which was already obtained, and we permit the persons who have filed those I.As to go by way of writ petitions to the High Court within eight weeks from today. Interim order to continue till then.
>
> The civil appeals are, accordingly, disposed of."

2. A perusal of the aforesaid order would indicate that appropriate course of action would be to permit the appellant(s) to file fresh petition raising other issues that arise, with necessary factual background or any other constitutional / statutory issue which arises for consideration reiterating the order of remand made by the High Court. Hence, we dispose of these appeals as ordered in Civil Appeal Nos.8267-8271/2012 vide order dated 07.02.2018. This Court has extended the interim order which was already obtained and the said interim orders to continue for a period of eight weeks from today.

3. Pending application(s), if any, shall stand disposed of.

.................J.
(ARAVIND KUMAR)

.................J.
(VIPUL M. PANCHOLI)

NEW DELHI;
JULY 16, 2026.

ITEM NO.111 COURT NO.12 SECTION XII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s).6627/2012

M/S CGGC SOMA JV Appellant(s)

VERSUS

COMMERCIAL TAX OFFICER & ORS. Respondent(s)

WITH
C.A. No. 6628-6631/2012 (XII-A)
C.A. No. 6632/2012 (XII-A)

Date : 16-07-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Appellant(s) : Mr. Y. Raja Gopala Rao, AOR
Mr. Dhuli Gopi Krishna, Adv.
Mr. Akshay Singh, Adv.

For Respondent(s) : Ms. Devina Sehgal, AOR
Mr. Yatharth Kansal, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Civil Appeals are disposed of in terms of the signed order placed on the file.

Pending application(s), if any, shall stand disposed of.

(NEHA GUPTA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)