

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No(s). 522/2017

COMMISSIONER ,COMMERCIAL TAX U.P. & ORS.

Appellant(s)

VERSUS

GUPTA SUPPLIERS COMPANY

Respondent(s)

O R D E R

1. Learned counsel for the appellants submits that the present civil appeal arises out of the proceedings concerning seizure of mentha oil which was transported from Barabanki, U. P. to Jammu and Kashmir on 23.08.2010. The respondent-assessee challenged the seizure before the High Court and by an interim order, the High Court released the seized goods and thereafter, assessment proceedings have been concluded.

2. Thus, the cause of action for continuing the present second appeal does not survive.

3. However, learned counsel for the appellant submits that the High Court, under the impugned order, has imposed cost of Rs.50,000/- on the appellants(s) leaving it open for the appellant-State of Uttar Pradesh to recover the cost from the pensionary benefits of the officer or officers concerned, who were responsible for the seizure which has been set aside by the High Court.

4. This Court has not passed any interim order staying the imposition of cost on the appellant(s). Therefore, in all probability, the cost imposed must have been deposited by the appellant(s) by this time. Nevertheless, we are of the considered view that the direction of recovery of the cost from the pensionary benefits of the officer or officers concerned who are responsible for the subject seizure is neither warranted nor correct for the reason that the officer or officers concerned who effected the seizure, were not party to the Writ Petition and they have never been heard before issuing direction for the recovery of the cost from the pensionary benefits admissible to the said officer or officers concerned.

5. In the above view of the matter, we set aside the said portion of the impugned order wherein, the High Court has left it open for the State Government to recover the cost of Rs.50,000/- from the pensionary benefits of the officer or officers concerned who are responsible for the impugned order of seizure.

6. The Civil Appeal stands allowed only to the above extent without interfering with the impugned order on merits.

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

.....J.
(PRASHANT KUMAR MISHRA)

.....J.
(SHREE CHANDRASHEKHAR)

New Delhi
23-07-2026

ITEM NO.109

COURT NO.12

SECTION III-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). 522/2017

COMMISSIONER , COMMERCIAL TAX U.P. & ORS.

Appellant(s)

VERSUS

GUPTA SUPPLIERS COMPANY

Respondent(s)

Date : 23-07-2026 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA
HON'BLE MR. JUSTICE SHREE CHANDRASHEKHAR

For Appellant(s) :

Mr. Bhakti Vardhan Singh, AOR

For Respondent(s) :

Mr. Tanmaya Agarwal, AOR

UPON hearing the counsel the Court made the following

O R D E R

1. The appeal is allowed in terms of the signed order.
2. Pending application(s), if any, shall stand disposed of.

(NISHA KHULBEY)
COURT MASTER(SH)

(AKSHAY KUMAR BHORIA)
COURT MASTER(NSH)

(signed order is placed on the file)