Item No.34.2

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8719 OF 2017

STATE OF GUJARAT APPELLANT(S)

VERSUS

WELSPUN GUJARAT STAHL ROHREN LTD. RESPONDENT(S)

O R D E R

Following the order passed today in SLP (C) Nos.20977-21011 OF 2010, this Civil Appeal stands disposed of in identical terms.

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

....J.
[B.V. NAGARATHNA]

....J.
[R. MAHADEVAN]

NEW DELHI
JULY 14, 2026

ITEM NO.34 COURT NO.3 SECTION III-B

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

Petition(s) for Special Leave to Appeal (C) Nos.20977-21011/2010

[Arising out of impugned final judgment and order dated 26-02-2010 in SCA No. 9169/2006 26-02-2010 in SCA No. 9170/2006 26-02-2010 in SCA No. 9171/2006 26-02-2010 in SCA No. 9172/2006 26-02-2010 in SCA No. 9173/2006 26-02-2010 in SCA No. 9174/2006 26-02-2010 in SCA No. 9175/2006 26-02-2010 in SCA No. 9176/2006 26-02-2010 in SCA No. 9177/2006 26-02-2010 in SCA No. 9178/2006 26-02-2010 in SCA No. 9179/2006 26-02-2010 in SCA No. 9180/2006 26-02-2010 in SCA No. 9181/2006 26-02-2010 in SCA No. 9182/2006 26-02-2010 in SCA No. 9183/2006 26-02-2010 in SCA No. 9184/2006 26-02-2010 in SCA No. 9185/2006 26-02-2010 in SCA No. 9186/2006 26-02-2010 in SCA No. 9187/2006 26-02-2010 in SCA No. 9188/2006 26-02-2010 in SCA No. 9189/2006 26-02-2010 in SCA No. 9190/2006 26-02-2010 in SCA No. 11810/2006 26-02-2010 in SCA No. 12103/2006 26-02-2010 in SCA No. 12104/2006 26-02-2010 in SCA No. 12106/2006 26-02-2010 in SCA No. 12195/2006 26-02-2010 in SCA No. 12197/2006 26-02-2010 in SCA No. 12032/2006 26-02-2010 in SCA No. 12033/2006 26-02-2010 in SCA No. 12034/2006 26-02-2010 in SCA No. 13498/2006 26-02-2010 in SCA No. 13554/2006 26-02-2010 in SCA No. 18729/2006 26-02-2010 in SCA No. 8158/2007 26-02-2010 in SCA No. 12104/2006 26-02-2010 in SCA No. 12106/2006 26-02-2010 in SCA No. 12033/2006 26-02-2010 in SCA No. 8158/2007 passed by the High Court of Gujarat at Ahmedabad]

STATE OF GUJARAT THROUGH THE SECRETARY & ORS. Petitioner(s)

VERSUS

AMI PIGMENTS PRIVATE LIMITED THROUGH HIS DIRECTOR
MR. R. R. PATEL & ORS. Respondent(s)

[FOR FINAL DISPOSAL]

WITH
SLP(C) No. 346-347/2011 (III-B)

C.A. No. 8719/2017 (III-B)

Date : 14-07-2026 These petitions were called on for hearing today.

CORAM :
HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Parties Mr. Kavin Gulati, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrawala, Adv.
Mr. Ankur Saigal, Adv.

Mr. M.S. Ananth, Adv.
Mr. Alok Yadav, Adv.
Mr. E. C. Agrawala, AOR

Ms. Deepanwita Priyanka, AOR
Ms. Priyal Sheth, Adv.

M/S. Lawyer S Knit & Co, AOR
Ms. Bina Madhavan, Adv.
Mr. S. Udaya Kumar Sagar, Adv.
Ms. Sanya Jain, Adv.

Ms. Deepanwita Priyanka, AOR
Ms. Priyal Sheth, Adv.

Mr. Anil Kumar Mishra-i, AOR
Mr. Mohit Miglani, Adv.
Mr. Satyam Shivaach, Adv.

Mr. Prem Prakash, AOR
Mr. Aditya Harsh, Adv.
Ms. Deepali Nanda, Adv.
Mr. Tarush, Adv.

M/S. Parekh & Co., AOR
Mr. Sumit Goel, Adv.
Mr. Ishan Nagar, Adv.
Ms. Apurba Pattanayak, Adv.
Ms. Suvasita Chopra, Adv.

M/S. K J John And Co, AOR
Mr. Amarjit Singh Bedi, Adv.
Ms. Surekha Raman, Adv.
Mr. Shreyash Kumar, Adv.
Mr. Sidharth Nair, Adv.
Mr. Yashwant Sanjenbam, Adv.
Mr. Harshit Singh, Adv.

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Mr. M.S. Ananth, Adv.
Mr. Sayaree Basu Mallik, Adv.
Ms. Ameesha Malhotra, Adv.
Mr. E. C. Agrawala, AOR

Mr. Arun K. Sinha, AOR

Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Ashish Jain, Adv.
Mr. Mahfooz Ahsan Nazki, AOR

Mr. S. S. Shroff, AOR

Mr. Jay Savla, Sr. Adv.
M/S Mps Legal, AOR
Mr. Prabhat Chaurasia, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Anirudh Jamwal, Adv.
Mr. Aditya Bajaj, Adv.
Ms. Kenisha Savla, Adv.

Mr. Shubhranshu Padhi, AOR

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

SLP (C) Nos.20977-21011 OF 2010

We have heard learned counsel appearing for the State of Gujarat and learned senior counsel and learned counsel for the respondents.

The impugned order has been passed by the High Court of Gujarat pursuant to the order passed by this court on 04.02.2009.

Shri Kavin Gulati, learned senior counsel and learned counsel for the respondents/Assessees submitted that the asseessees have received the benefit of exemption during the period 2001-2005 pursuant to Circular dated 19.02.2001. The said Circular was sought to be superseded by the impugned Circular dated 02.09.2005. The 2005 Circular was assailed by the respondents/Assessees before the Gujarat High Court. The matter ultimately travelled to this Court and by order dated 04.02.2009, the same was remanded to the High Court to answer two questions of law which were framed by this Court so as to enable the High Court to answer the same.

Learned senior counsel and learned counsel for the respondents/Assessees submitted that, assuming without conceding that the petitioner(s)/State herein is/are successful in these special leave petitions, the entire exercise would ultimately result in re-opening of assessments for the years 2001-2005; that at this length of time it may not be practicable to undertake such an exercise and this is a matter which may be considered by this Court. Secondly, this Court has also observed in order dated 04.02.2009 that the High Court ought to answer the questions framed by this Court as against the Assessees herein only. Therefore, as far as other Assessees are concerned, i.e., who did not approach the High Court are concerned, any decision taken in this matter would have no bearing on their assessemnts . Thirdly, it was submitted on behalf of the respondents that the Gujarat State enactment, i.e., Gujarat Sales Tax Act, 1969 has now been superseded by the Central enactment w.e.f. 01.07.2017. Therefore, in respect of an enactment which is no longer in force, a decision to be made by this Court at this stage would be wholly academic. Therefore, this Court may dispose of these special leave petitions reserving liberty to the State to contest the matter on the questions that have been framed by this Court in the event of necessity in future and without prejudice to the rights and contentions of the parties. Therefore, the special leave petitions may be disposed of leaving the question of law, if any, open.

In response to these submissions, Ms. Deepanwita

Priyanka, learned standing counsel for the State of Gujarat submitted that the very fact that this Court had remanded the matter raising two substantial questions of law implied that they should be answered by the High Court and being aggrieved by the impugned order, the special leave petitions have been preferred by the State before this Court as ultimately the question of recovery of revenue is involved in these cases. She therefore, submitted that matter may be considered on merits and the relief may, however be moulded accordingly.

We have taken note of submissions advanced at the Bar.

We have also taken note of the fact that the Gujarat enactment has been superseded by the Central enactment w.e.f. 01.07.2017, i.e., the Goods and Services Tax Act, 2017. Secondly, the period of assessment involved in these cases is from 2001-2005 which is more than two decades. Assuming, the State is successful in these special leave petitions, it is only as against the respondents/assessees that there could be re-opening of assessments. It is not known as to whether the State would take an initiative of re-opening assessment of the assessees, who are not before this Court, if it is successful in these case.

In the circumstances, we find that the ends of justice would be served in this case, if these special leave petitions are disposed of leaving the questions of law, which have been raised by the State in these petitions open, to be agitated in any other appropriate matter in case of necessity. In such an event, all contentions on behalf of State as well as assessees shall be left open.

It is needless to observe that in view of the aforesaid order, the assessment of the respondents herein for the years 2001-2005 which has attained finality shall not to be interfered with.

The special leave petitions are disposed of in the aforesaid terms.

Pending application(s) shall stand disposed of.

SLP(C) Nos . 346-347/2011

We have heard learned senior counsel for the petitioner and learned standing counsel for the respondent(s)/State.

We are not inclined to interfere with the impugned order passed by the High Court insofar as paragraph 124 of the said order is concerned.

The Special Leave Petitions are dismissed.

Pending application(s) shall stand disposed of.

C.A. No. 8719/2017

The Civil Appeal is disposed of in terms of the signed order.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)	(DIVYA BABBAR)
DEPUTY REGISTRAR	COURT MASTER (NSH)

(signed order is placed on the file)