

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal Nos.10772-10773/2011

M/S SAGAR SOYA PRODUCTS & ANR.

Appellant(s)

VERSUS

ASST.COMMR.OF COMMERCIAL TAX . & ORS.

Respondent(s)

O R D E R

1. Having heard the learned counsel appearing for the appellants and having gone through the materials on record, we find no good ground to interfere with the common impugned order passed by the High Court of Madhya Pradesh in Writ Petition No.2395/2005 and Writ Petition No.2397/2005 respectively.
2. The Appeals are, accordingly, dismissed.
3. Pending applications, if any, also stand disposed of.

.....J  
(J.B. PARDIWALA)

.....J  
(UJJAL BHUYAN)

NEW DELHI;  
7TH MAY, 2026.

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 SCivil Appeal Nos.10772-10773/2011

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Date : 07-05-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s) :

Mr. Sumit Nema, Sr. Adv.  
Mr. Akshat Shrivastava, Adv.  
Ms. Manjeet Kirpal, AOR  
Ms. Ankita Dutta, Adv.

For Respondent(s) :

Ms. Manisha T. Karia, A.A.G.  
Mr. Surjeet Singh Ga, Adv.  
Mr. Harmeet Singh Ruprah, AOR  
Mr. Shashank Shekhar, Adv.UPON hearing the counsel the Court made the following  
O R D E R

1. The Appeals are dismissed, in terms of the signed order.
2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)  
DEPUTY REGISTRAR(POOJA SHARMA)  
COURT MASTER (NSH)

(Signed Order is placed on the file)