

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).8763/1994

ARJUN FLOUR MILLS

Appellant(s)

VERSUS

THE STATE OF ODISHA FINANCE
DEPARTMENT SECRETARY & ORS.

Respondent(s)

IA No. 238994/2023 - INTERVENTION APPLICATION

WITH

C.A. No. 8909/1994 (XI-A)

C.A. No. 7485/2001 (IV)

C.A. No. 98/2003 (IV)

SLP(C) No.22159-22180/2002 (IV-B)

C.A. No. 831-850/2003 (IV)

C.A. No. 851/2003 (IV)

C.A. No. 99/2003 (IV)

C.A. No. 100/2003 (IV)

C.A. No. 5046/2003 (IV)

C.A. No. 5637/2008 (IV)

Date : 12-08-2026 These matters were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MRS. JUSTICE V. MOHANA

For Appellant(s) : Mr. Vinoo Bhagat, AOR

Mr. Varinder Kumar Sharma, AOR

Mr. Shantanu Sharma Adv, Adv.

Mr. Shantanu Sharma, Adv.

Ms. Deeksha Gaur, Adv.

Mr. K. R. Sasiprabhu, AOR

Mr. Vishnu Sharma A S, Adv.

Mr. Vivek Jain, A.A.G.

Ms. Nupur Kumar, AOR

Mr. Sadiq Noor, Adv.

For Respondent(s) : Mr. Sandeep Sudhakar Deshmukh, Adv.

Mr. Nishant Sharma, Adv.

Ms. Adviteeya, Adv.

Mr. Rakesh K. Sharma, AOR

Mr. Karan Sharma, AOR
Mr. Ajit Pudussery, AOR
Ms. Nupur Kumar, AOR
Mr. Suwendu Suvasis Dash, AOR

Mr. Pitamber Acharya, Advocate General
Ms. Samapika Biswal, Adv.
Mr. Annam Venkatesh, AOR
Mr. Rahul Mishra, Adv.
Ms. Agrimaa Singh, Adv.
Mr. Satyarth Singh, Adv.
Ms. Tejaswani Upadhyay, Adv.
Ms. Shailaja Singh, Adv.

Mr. Kuldip Singh, AOR
Mr. B. Krishna Prasad, AOR
Mr. Raj Bahadur Yadav, AOR

Mr. R Venkataramani, Attorney General for India
Mr. Tushar Mehta, Solicitor General
Mr. Sudarshan Lamba, AOR
Ms. Sonali Jain, Adv.
Mr. Raman Yadav, Adv.
Mr. Kartikay Aggarwal, Adv.
Mr. Chitvan Singhal, Adv.
Ms. Ameyvikrama Thanvi, Adv.
Mr. Abhishek Kumar Pandey, Adv.
Mr. Kanu Agarwal, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Madhav Sinhal, Adv.
Mr. Gaurang Bhushan, Adv.

Mr. Binay Kumar, AOR
Mr. Utkarsh Kumar Singh, Adv.
Mr. Sushant, Adv.

Mr. Vivek Sharma, AOR
Dr. Vijay Kumar Sharma, Adv.

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

1. In terms of the orders dated 13.08.1998 and 06.10.1999, these appeals/petitions, which raise the question of legislative competence of a State Legislature to levy an additional surcharge calculated on sales tax payable by a dealer, have been referred to a Bench of Seven Judges.

2. The reference was prompted by the conflicting views taken by a five Judge Bench in *S. Kodar v. State of Kerala*, 1975(1) SCR 121 and a Three Judge Bench in *Hoechst Pharmaceuticals Ltd. v. State of Bihar and others*, 1983(4) SCC 45. There also seems to be some degree of conflict with some observations made by a Seven Judge Bench in *India Cements Ltd. and others v. State of Tamil Nadu and others*, 1990 (1) SCC 12.

3. In this context, a Bench of Seven Judges ought to be constituted to hear this matter and adjudicate the following question of law:

(i) Whether the imposition of a surcharge/additional tax/levy/cess/sale/purchase, which is calculated on the basis of a validly levied sales/purchase tax, is beyond the competence of the State Legislature?

(ii) Any other issue(s) that may arise during the course of hearing.

4. This Court had, vide order dated 09.01.2024, appointed Ms. Anindita Pujari as nodal counsel with a direction to compile a common compilation of submissions, pleadings, documents, and precedents, and to have written submissions made in electronic form and sent to this Court by 02.04.2024. A substantial part of the case management required for the hearing of these appeals has thus been completed.

5. In the intervening period, Ms. Anindita Pujari has been designated as a Senior Advocate. Consequently, on the suggestion of

the learned Senior Counsel/counsel for the parties, we appoint Ms. Samapika Biswal (samapikabiswal91@gmail.com) as the nodal counsel.

6. Accordingly, we grant liberty to the parties to update their written submissions or submit fresh written submissions by 15.09.2026. In this regard, the nodal counsel may provide her assistance and facilitate submissions before the Bench by putting together fresh common compilation of submissions, pleadings, documents, and precedents.

7. We propose that the matter be heard by the Bench of Seven Judges only post-lunch from 2:00 PM onwards. The hearing will commence on 22.09.2026 and is expected to conclude by 24.09.2026.

8. Keeping this schedule in mind, the learned nodal counsel may accordingly coordinate with the arguing counsel for allocation of the timeline. It goes without saying that the time schedule shall be strictly followed, and learned counsel will endeavour to complete their arguments within the time allotted.

(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)
DY. REGISTRAR