IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2131 OF 2012

WITH

CIVIL APPEAL NO. 2132 OF 2012

M/S GAS AUTHORITY OF INDIA LIMITED APPELLANT(S)

VERSUS

THE STATE OF UTTAR PRADESH & ORS. RESPONDENT(S)

O R D E R

1. Learned counsel for the appellant submits that the appellant - M/s. Gas Authority of India Limited, is now known as GAIL (India) Limited and the work of the gas supply in the Agra-Firozabad area is now looked after by GAIL Gas Limited, a subsidiary of GAIL (India) Limited. The said statement is taken on record.

2. The present appeal(s) arise out of the proceedings of reassessment initiated by the Deputy Commissioner (Assessment), Sector 11, Commercial Taxes, Agra, under the Entry Tax Act, 1976 for the assessment years 2004–2005 and 2005–2006. Show-cause notices were issued to the

appellant for reassessment on the ground that, subsequent to the assessment proceedings, the appellant has issued invoices demanding charges for obtaining gas supply by some consumers based on alleged tampering of meters.

3. The appellant challenged the show-cause notices issued against them, however, during pendency of the writ petition and the civil appeal, there are subsequent developments, inasmuch as the consumers against whom the appellant has raised invoices have initiated arbitration proceedings, and in some of the cases, arbitration ended in awards in favor of the consumers.

4. In view of the above, we deem it appropriate to relegate the appellant to approach the Assessing Officer by filing an affidavit as to the exact status in relation to all the invoices which have given rise to the issuance of show-cause notices by the respondent demanding entry tax for the assessment years 2004–2005 and 2005–2006.

5. Basing on the amount received by the appellant, if any, against the invoices raised by it against the consumers, the Assessing Officer who issued the show-cause notices in the pending reassessment proceedings shall decide the matter in accordance with law.

6. At this stage, learned counsel for the appellant

submitted that GAIL Gas Limited, a subsidiary of GAIL (India) Limited, shall appear before the Assessing Officer. The statement is recorded.

7. The Civil Appeal(s) are disposed of in the above terms.

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

……………………………………………………J.
[PRASHANT KUMAR MISHRA]

……………………………………………………J.
[SHREE CHANDRASHEKHAR]

NEW DELHI;
July 22, 2026

ITEM NO.102   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). 2131/2012

M/S GAS AUTHORITY OF INDIA LIMITED   Appellant(s)

VERSUS

THE STATE OF UTTAR PRADESH & ORS.   Respondent(s)

IA No. 84225/2023 - EARLY HEARING APPLICATION

WITH
C.A. No. 2132/2012 (III-A)

Date : 22-07-2026 These matters were called on for hearing today.

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

For Appellant(s)   Mr. N. L. Ganapathi, AOR

For Respondent(s) Mr. Bhakti Vardhan Singh, AOR
                   Mr. Sauvik Singh, Adv.
                   Mr. J Tarun Kumar, Adv.
                   Mr. Ankit Khatri, Adv.

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

1. The Civil Appeal(s) are disposed of in terms of the signed order placed on the file.

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

(MINI)
COURT MASTER (SH)

(AKSHAY KUMAR BHORIA)
COURT MASTER (NSH)