

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No(s). 11074/2018

RELIANCE GENERATORS PVT.LTD.
THROUGH ITS MANAGING DIRECTOR

Appellant(s)

VERSUS

COMMERCIAL TAX OFFICER

Respondent(s)

O R D E R

1. The appellant is aggrieved by the order passed by the Division Bench of the High Court of judicature at Madras dismissing his appeal on the ground of availability of alternative remedy.

2. Appellant's Writ Petition, bearing W.P. No. 23950 of 2006, was also dismissed on the ground that the appellant had an effective and efficacious remedy in the form of filing an appeal against the order sought to be assailed in the Writ Petition. The said order was passed upholding the order passed by the Assessing Officer on 05.05.2006 imposing sales tax on the appellant for the establishment of diesel generators.

3. Learned counsel appearing for the appellant would submit that the appellant's case relates to Assessment Year 2003-2004. Therefore, even under the second *Kone Elevators* judgment, i.e., *Kone Elevator India Pvt. Ltd. vs. State of Tamil Nadu*, (2014) 7 SCC 1, for transactions prior to the Amending Act which came into force on 01.04.2007, the appellant's case should be considered in light of the order passed by this Court in the W.P.(C) Nos. 66-67/2012, and this Court may pass a similar order as was passed in the W.P.(C) Nos. 66-67/2012.

4. Considering the order passed by this Court in W.P.(C) No. 66-67/2012, we dispose of this civil appeal by directing the Assessing Officer to undertake fresh assessment or reassessment, as the case may be, in view of the law laid down by this Court in *Kone Elevator India Pvt. Ltd.* (supra).

5. The appeal stands disposed of accordingly.

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

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

.....J.
(SHREE CHANDRASHEKHAR)

New Delhi
22-07-2026

ITEM NO.112

COURT NO.12

SECTION XII-B

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

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COMMERCIAL TAX OFFICER

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Date : 22-07-2026 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. T.V. Lakshmanan, Adv.
Mr. A. Venayagam Balan, AOR
Mrs. Santhanalakshmi, Adv.
Mr. Puneet Thakur, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. The appeal is disposed of 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)