

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2025  
(Arising out of S.L.P(C) NO.34086 of 2015)\_

M/S.NARESH KUMAR GUPTA

PETITIONER(S)

VERSUS

THE STATE OF PUNJAB & ANR.

RESPONDENT(S)

WITH

SLP(C) NO. 25643/2017

SLP(C) NO. 23843/2017

SLP(C) NOS. 26270-26273/2019

DIARY NO. 20066/2021

DIARY NO. 20096/2021

DIARY NO. 20110/2021

DIARY NO. 20116/2021

DIARY NO. 20569/2021

DIARY NO. 20823/2021

DIARY NO. 20825/2021

DIARY NO. 20826/2021

DIARY NO. 20828/2021

DIARY NO. 20832/2021

DIARY NO. 20836/2021

DIARY NO. 20838/2021

T.C.(C) NO. 44/2023

T.C.(C) NO. 42/2023

T.C.(C) NO. 41/2023

T.C.(C) NO. 43/2023

SLP(C) NO. 34097/2015

SLP(C) NO. 34180/2015

SLP(C) NO. 34918/2015

SLP(C) NO. 34092/2015

Signature Not Verified  
Digitally signed by  
GEETA JOSHI  
Date: 2025.03.04  
14:16:01 IST  
Reason:

SLP(C) NO. 34207/2015  
SLP(C) NO. 34110/2015  
SLP(C) NO. 34949/2015  
SLP(C) NO. 35355/2015  
SLP(C) NO. 35357/2015  
SLP(C) NO. 35356/2015  
SLP(C) NO. 35353/2015  
SLP(C) NO. 34917/2015  
SLP(C) NO. 2549/2016  
SLP(C) NO. 6643/2016  
SLP(C) NO. 8458/2016  
SLP(C) NO. 4255/2016  
DIARY NO. 19948/2021  
DIARY NO. 19951/2021  
DIARY NO. 20062/2021  
DIARY NO. 20063/2021  
DIARY NO. 20105/2021  
T.C.(C) NO. 7/2024  
T.C.(C) NO. 9/2024  
T.C.(C) NO. 8/2024

**O R D E R**

**SLP (C) NO(S).34086/2015 AND OTHER CONNECTED MATTERS:**

**List on 05.03.2025 to be heard immediately after the fresh cases are heard.**

**SLP(C) NO. 26270-26273 OF 2019 (Item 11.3):**

**We have heard Mr. Yogendra Aldak, learned counsel for the petitioner(s) and Dr. Manish Singhvi, learned senior counsel for the respondent(s)-State and others.**

**We have perused the impugned order.**

**The High Court has relegated the petitioner(s) herein**

to the appellate authority and granted sixty days time from the date of the impugned order so as to file an appeal and agitate all questions raised by the petitioner(s) before the appellate authority. We reiterate the said order. However, we state that the petitioner(s) is granted sixty days from today to file an appeal before the appellate authority. If such an appeal is filed within the aforesaid period, the issue of limitation shall not be raised by the appellate authority or by the respondent(s) herein.

The appeal shall be heard on its own merits by taking into consideration all the contentions to be raised by the respective parties and in accordance with law.

The Special Leave Petition is disposed of in the aforesaid terms.

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

DIARY NO(S). 20066/2021; 20096/2021; 20110/2021;  
20116/2021; 20569/2021; 20823/2021; 20825/2021 20826/2021;  
20828/2021; 20832/2021; 20836/2021; 20838/2021;  
19948/2021; 19951/2021; 20062/2021; 20063/2021 and  
20105/2021 (ITEM NO(S).11.4 TO 11.15 AND 11.36 TO 11.40)

Despite there being delay in filing these Special Leave Petitions, we have nevertheless heard learned counsel for the petitioner(s) on the merits of these cases.

We have heard Sri Bhakti Vardhan Singh, learned counsel, who strenuously argued and placed reliance on the judgment of this Court in the case of *State of Punjab and*

*others vs. Nokia India Private Limited (2014) 16 SCC 410.*

We have considered the said judgment relied upon by learned counsel for the petitioner(s) in light of Entry 28 Part B Schedule II of the Uttar Pradesh Value Added Tax Act, 2007, which, for the sake of immediate reference, is extracted and reads as under:

SCHEDULE-II	
PART-B	
List of IT Products taxed at 5%	
28	Cell Phones and its parts but excluding Cell Phones with M.R.P. exceeding rupees ten thousands.

We have heard learned counsel for the respondent(s)-assessees, who have supported the impugned judgment and have contended that the judgment of the Allahabad High Court is just and proper and has correctly distinguished the judgment of this Court in *Nokia India Private Limited*'s case (*supra*). It was submitted that when a cell phone is sold along with a charger, there is only one Maximum Retail Price (MRP) stated on the packaging and therefore, Entry 28 has to be read in the context of the said facts.

We have considered the arguments advanced at the bar, in light of the judgment of this Court in *Nokia India Private Limited*'s case (*supra*) and in light of the detailed discussion made by the High Court distinguishing the aforesaid judgment.

We do not find any reason to interfere with the

**impugned order.**

**Hence, the Special Leave Petitions are dismissed.**

**We clarify that this order is not applicable to a case where a charger is sold *de hors* a mobile phone and separately by itself.**

**In view of the aforesaid order, the applications seeking condonation of delay in filing the Special Leave Petitions and other pending application(s), if any, shall stand disposed of.**

.....J.  
**(B.V. NAGARATHNA)**

.....J.  
**(SATISH CHANDRA SHARMA)**

**NEW DELHI;  
FEBRUARY 20, 2025**

ITEM NO.11

COURT NO.7

SECTION IV-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) NO(S). 34086/2015

[ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 07-08-2015 IN CWP NO. 938/2015 PASSED BY THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH]

M/S. NARESH KUMAR GUPTA

PETITIONER(S)

VERSUS

THE STATE OF PUNJAB & ANR.

RESPONDENT(S)

WITH

SLP(C) NO. 25643/2017 (IV-B)

FOR CONDONATION OF DELAY IN FILING ON IA 82902/2017 FOR CONDONATION OF DELAY IN REFILING ON IA 82903/2017

SLP(C) NO. 23843/2017 (IV-B)

SLP(C) NO. 26270-26273/2019 (XV)

IA NO. 79407/2020 - APPLICATION FOR PERMISSION

IA NO. 167644/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA NO. 167645/2019 - EXEMPTION FROM FILING O.T.

IA NO. 63626/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA NO. 110389/2020 - STAY APPLICATION

DIARY NO(S). 20066/2021 (XI)

IA NO. 733/2022 - CONDONATION OF DELAY IN FILING

IA NO. 37458/2022 - EXEMPTION FROM FILING O.T.

IA NO. 37457/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

DIARY NO(S). 20096/2021 (XI)

IA NO. 2697/2022 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 20110/2021 (XI)

IA NO. 1685/2022 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 20116/2021 (XI)

IA NO. 153/2022 - CONDONATION OF DELAY IN FILING

IA NO. 155/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA NO. 37466/2022 - EXEMPTION FROM FILING O.T.

IA NO. 156/2022 - EXEMPTION FROM FILING O.T.  
IA NO. 37465/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

DIARY NO(S). 20569/2021 (XI)  
IA NO. 2714/2022 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 20823/2021 (XI)  
IA NO. 495/2022 - CONDONATION OF DELAY IN FILING  
IA NO. 37475/2022 - EXEMPTION FROM FILING O.T.  
IA NO. 37474/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

DIARY NO(S). 20825/2021 (XI)  
IA NO. 286/2022 - CONDONATION OF DELAY IN FILING  
IA NO. 37490/2022 - EXEMPTION FROM FILING O.T.  
IA NO. 37486/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

DIARY NO(S). 20826/2021 (XI)  
IA NO. 255/2022 - CONDONATION OF DELAY IN FILING  
IA NO. 37500/2022 - EXEMPTION FROM FILING O.T.  
IA NO. 37498/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

DIARY NO(S). 20828/2021 (XI)  
IA NO. 318/2022 - CONDONATION OF DELAY IN FILING  
IA NO. 63614/2023 - EXEMPTION FROM FILING O.T.  
IA NO. 37518/2022 - EXEMPTION FROM FILING O.T.  
IA NO. 63611/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES  
IA NO. 37516/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

DIARY NO(S). 20832/2021 (XI)  
IA NO. 529/2022 - CONDONATION OF DELAY IN FILING  
IA NO. 37525/2022 - EXEMPTION FROM FILING O.T.  
IA NO. 37524/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

DIARY NO(S). 20836/2021 (XI)  
IA NO. 143174/2021 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 20838/2021 (XI)  
IA NO. 279/2022 - CONDONATION OF DELAY IN FILING  
T.C.(C) NO. 44/2023 (IV)  
T.C.(C) NO. 42/2023 (IV)  
T.C.(C) NO. 41/2023 (IV)  
T.C.(C) NO. 43/2023 (IV)  
SLP(C) NO. 34097/2015 (IV-B)  
SLP(C) NO. 34180/2015 (IV-B)

SLP(C) NO. 34918/2015 (IV-B)  
SLP(C) NO. 34092/2015 (IV-B)  
SLP(C) NO. 34207/2015 (IV-B)  
SLP(C) NO. 34110/2015 (IV-B)  
SLP(C) NO. 34949/2015 (IV-B)  
SLP(C) NO. 35355/2015 (IV-B)  
SLP(C) NO. 35357/2015 (IV-B)  
SLP(C) NO. 35356/2015 (IV-B)

SLP(C) NO. 35353/2015 (IV-B)  
IA No. 2/2015 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 34917/2015 (IV-B)  
IA No. 1/2015 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 2549/2016 (IV-B)  
IA No. 34485/2017 - I/A FOR WITHDRAWAL OF SLP

SLP(C) No. 6643/2016 (IV-B)

SLP(C) No. 8458/2016 (IV-B)  
IA No. 3/2016 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
SLP(C) No. 4255/2016 (IV-B)

Diary No(s). 19948/2021 (XI)  
IA No. 14862/2022 - APPLICATION FOR PERMISSION  
IA No. 139713/2021 - CONDONATION OF DELAY IN FILING  
IA No. 139714/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
IA No. 14864/2022 - EXEMPTION FROM FILING O.T.  
IA No. 139715/2021 - EXEMPTION FROM FILING O.T.  
IA No. 63629/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Diary No(s). 19951/2021 (XI)  
IA No. 134/2022 - CONDONATION OF DELAY IN FILING

Diary No(s). 20062/2021 (XI)  
IA No. 276/2022 - CONDONATION OF DELAY IN FILING  
IA No. 277/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
IA No. 284/2022 - EXEMPTION FROM FILING O.T.

Diary No(s). 20063/2021 (XI)  
IA No. 2444/2022 - CONDONATION OF DELAY IN FILING

Diary No(s). 20105/2021 (XI)  
IA No. 2439/2022 - CONDONATION OF DELAY IN FILING

T.C.(C) No. 7/2024 (XII-A)

T.C.(C) No. 9/2024 (XII-A)

T.C.(C) No. 8/2024 (XII-A)

Date : 20-02-2025 This petition was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s): Mr. Yogendra Aldak, Adv.  
Mr. Yatharth Tripathi, Adv.  
Ms. Charanya Lakshmikumaran, AOR  
Ms. Neha Choudhary, Adv.  
Ms. Umang Motiyani, Adv.  
Ms. Falguni Gupta, Adv.  
Mr. Ayush Agarwal, Adv.

Mr. Bhakti Vardhan Singh, AOR  
Mr. Ajay Prajapati, Adv.  
Ms. Anamika Agarwal, Adv.  
Ms. Harshita Raghuvanshi, Adv.  
Mr. Prakash Gautam, Adv.  
Mr. Aditya Kumar Dube, Adv.  
Mr. Ram Shiromani Yadav, Adv.  
Mr. Nagendra Singh, Adv.

Ms. Manju Jetley, AOR  
By Courts Motion, AOR  
Mr. Kishore Kunal, AOR  
Dr. Sushil Balwada, AOR

Mr. Sandeep Goyal, Adv.  
Mr. Pawanshree Agrawal, AOR

Mr. Puneet Agrawal, Adv.  
Ms. Hemlata Rawat, Adv.  
Ms. Mansi Khurana, Adv.  
Mr. Chetan Kumar Shukla, Adv.  
Mr. Santosh Kumar, AOR  
Mr. Rahul Bhatt, Adv.  
Ms. Tanuja, Adv.

Ms. Mannat Waraich , AOR  
Mr. Sujit Ghosh, Sr. Adv.  
Ms. Mannat Waraich, Adv.  
Ms. Ashray Behura, Adv.  
Mr. Ashray Behura, Adv.

Mr. Deepak Thackur, AOR  
Mr. Kamal Sawhney, Adv.  
Mr. Deepak Thackur, Adv.  
Ms. Aakansha Wadhwani, Adv.  
Mr. Rishabh Mishra, Adv.

**For Respondent(s):** Ms. Mannat Waraich , AOR  
Mr. Sujit Ghosh, Sr. Adv.  
Ms. Mannat Waraich, Adv.  
Mr. Ashray Behura, Adv.

Dr. Manish Singhvi, Sr. Adv.  
Mr. Milind Kumar, AOR  
Mr. Apurv Singhvi, Adv.

Mr. Ajay Pal, AOR

Mr. Varun Chugh, Adv.  
Mr. Bhuvan Kapoor, Adv.  
Mr. Shreekant Neelappa Terdal, AOR

Mr. Shadan Farasat, Aag, Sr. Adv.  
Mr. Talha Abdul Rehman, D.A.G.  
Ms. Nupur Kumar, AOR  
Mr. Aman Naqvi, Adv.

Mr. Jagjit Singh Chhabra, AOR

**UPON hearing the counsel the Court made the following  
O R D E R**  
**SLP (C) NO(S) .34086/2015 AND OTHER CONNECTED MATTERS:**

**List on 05.03.2025 to be heard immediately after the  
fresh cases are heard.**

**SLP(C) NO. 26270-26273 OF 2019 (Item 11.3) DIARY NO(S).  
20066/2021; 20096/2021; 20110/2021; 20116/2021; 20569/2021;  
20823/2021; 20825/2021 20826/2021; 20828/2021; 20832/2021;  
20836/2021; 20838/2021; 19948/2021; 19951/2021;  
20062/2021; 20063/2021 and 20105/2021 (ITEM NO(S).11.4 TO  
11.15 AND 11.36 TO 11.40):**

**The Special Leave Petitions are disposed of in terms  
of the signed order, which is placed on file.**

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

**(B. LAKSHMI MANIKYA VALLI)**  
**COURT MASTER (SH)**

**(DIVYA BABBAR)**  
**COURT MASTER (NSH)**