

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 S

Petition(s) for Special Leave to Appeal (C) No(s). 27106/2023

(Arising out of impugned final judgment and order dated 05-09-2023 in WT No. 433/2021 passed by the High Court of Judicature at Allahabad)

STATE OF UTTAR PRADESH & ANR.

Petitioner(s)

VERSUS

M/S. VIVO MOBILE INDIA PRIVATE LTD. & ORS.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.255263/2023-ADDITION / DELETION / MODIFICATION PARTIES and IA No.255264/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.255265/2023-EXEMPTION FROM FILING O.T.)

Date : 04-01-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. N Venkatraman, Sr. Adv.
Mr. Bhakti Vardhan Singh, AOR
Mr. Andleeb Naqvi, Adv.
Mr. Chandrashekhar, Adv.
Mr. Ankit Khatri, Adv.

For Respondent(s)

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

We have heard learned A.S.G. appearing for the petitioners and perused the material on record.

Having regard to the peculiar facts of this case, we are not inclined to interfere in the matter.

The reason why we are saying so is that although the scheme was between March, 2020 to August, 2020, in the instant case, the respondents had sought benefit or extension of the scheme only by

one month, that is, September, 2020.

Further in paragraph '89' the High Court has recorded that the respondent(s) herein would be entitled to interest at the rate of 6% per annum on the amount of excess recovery of Rs.11,00,69,010/- (Rupees Eleven Crores, Sixty Nine Thousand and ten only) from the date of the excess recovery to the date of its actual refund.

It is pointed out by learned A.S.G. that there is no excess recovery made by the Department. However, the same is subject to verification and in the event, there is any excess recovery, the direction of the High Court shall prevail.

The special leave petition is, hence, dismissed.

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

(RADHA SHARMA)
COURT MASTER (SH)

(MALEKAR NAGARAJ)
COURT MASTER (NSH)