NON-REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).11735-11740 OF 2016
(@SLP(C) NO(S).1125-1130 OF 2016)

STATE OF ANDHRA PRADESH **APPELLANT**

VERSUS

THE CHIEF COMMISSIONER OF INCOME TAX AND ORS ETC **RESPONDENTS**

WITH

CIVIL APPEAL NO.11741 OF 2016
(@SLP(C) NO.1994 OF 2016)

CIVIL APPEAL NO(S).11742-11743 OF 2016
(@SLP(C) NO(S).2142-2143 OF 2016)

CIVIL APPEAL NO(S).11744-11745 OF 2016
(@SLP(C) NO(S).2124-2125 OF 2016)

CIVIL APPEAL NO(S).11747-11762 OF 2016
(@SLP(C) NO(S).2817-2832 OF 2016)

CIVIL APPEAL NO(S).11763-11764 OF 2016
(@SLP(C) NO(S).4817-4818 OF 2016)

CIVIL APPEAL NO.11765 OF 2016
(@SLP(C) NO.2206 OF 2016)

CIVIL APPEAL NO(S).11766-11767 OF 2016
(@SLP(C) NO(S).4799-4800 OF 2016)

CIVIL APPEAL NO.11768 OF 2016
(@SLP(C) NO.6871 OF 2016)

CIVIL APPEAL NO(S).11769-11771 OF 2016
(@SLP(C) NO(S).8461-8463 OF 2016)

J U D G M E N T

KURIAN, J.

Leave granted.

The appellants are before this Court aggrieved by the interim order passed by the High Court of Judicature at Andhra Pradesh for the State of Telangana and the State of Andhra Pradesh dated 16.12.2015 in WVMP Nos.1688 & 2546 of 2015 and connected matters. The operative portion of the order reads as follows :

> **"The petitioners herein and the Government of A.P shall forthwith and, in any event, on or before 20.01.2016, re-deposit the amounts received by them from APBCL on the sale of the stocks (beer, FL and IMFL) attached by the Income-tax department. Such re-deposit would ensure that the entire sale proceeds (ie Rs.489.07 crores les the TDS of Rs.4.81 crores) remain in the separate account directed to be maintained by this Court. The interests of the petitioners, the Income Tax Department, and the Government of Andhra Pradesh would be secured thereby as, after the Writ Petitions are finally heard and decided, these amounts can be paid to those entitled thereto."**

When the matter came up before this Court, vide order dated 01.02.2016, it was ordered that as far as the amount of Rs. 489.07 crores liability of tax is concerned, there shall be no coercive steps till the next date of hearing.

Having heard Mr. P. Chidambaram, Mr. Pallav Shishodia, learned Senior Counsel for the appellant(s) and Mr. Ranjit Kumar, learned Solicitor General, Mr. Basava Prabhu S. Patil, learned Senior Counsel and other learned counsel appearing

for the respondents, we are of the view that it is not necessary for this Court, at this stage, to go into the various disputed contentions raised by the parties on merits since the Writ Petitions are pending before the High Court. We find that the deposit is to be made mainly by the State of Andhra Pradesh.

Therefore, we dispose of these appeals with a request to the High Court to dispose of the Writ Petitions expeditiously and preferably before ensuing summer vacation.

In case the Writ Petitions are dismissed, the appellants shall, subject to the orders passed by the High Court and subject to those orders attaining finality, deposit the amounts as ordered by the High Court within a period of one month, with interest as fixed by the High Court.

Since the High Court has passed only an interim order, we make it clear that all contentions are left open and the Writ Petitions shall be disposed of uninfluenced by any of the observations and findings in the interim order.

Till the Writ petitions are disposed of by the High Court, there should be no recovery of the dues in terms of the impugned order.

.....J.
(KURIAN JOSEPH)

.....J.
(AMITAVA ROY)

NEW DELHI,
DECEMBER 01, 2016