

M/s. Tata Cummins Private Limited Vs State Of Jharkhand

Court: Jharkhand High Court

Date of Decision: Feb. 12, 2025

Hon'ble Judges: M.S. Ramachandra Rao, CJ; Deepak Roshan, J

Bench: Division Bench

Advocate: Sumeet Kumar Gadodia, Shilpi Sandil Gadodia, Shruti Shekhar, Sanya Kumari, Ashok Kumar Yadav, Aditya Kumar

Final Decision: Disposed Of

Judgement

Sl. No.,Particulars,Amount (Rs.),

1.,Amount of Admitted Tax,"5,17,39,669.00",

2.,Amount of Assessed Tax,"12,89,71,279.00",

3.,Remaining balance to be paid,"7,72,31,610.00",

4.,Pre-Deposit,"76,00,000.00",

5., "Remaining balance for

settlement", "6,96,31,610.00",

6.,Final Settlement amount,"2,79,06,859.70",

No.,Type of Cases,Settlement amount,

1,2,3 (Tax),4 (Interest)

1,"Arrear of admitted tax,

interest and penalty", 100% \tilde{A} , amount \tilde{A} , of \tilde{A} , admitted tax,"10% \tilde{A} , \tilde{A} , \tilde{A} , \tilde{A} ,

of \tilde{A} , \tilde{A} , \tilde{A} , \tilde{A} , unpaid

amount \tilde{A} , of \tilde{A} , interest

and \tilde{A} , penalty \tilde{A} , (90%

waiver).

2,"Arrear amount of

assessed tax

uptoFinancial year

2017-18.", "40% \tilde{A} , \tilde{A} , \tilde{A} , of \tilde{A} , \tilde{A} , \tilde{A} , the \tilde{A} , \tilde{A} , \tilde{A} , difference

between, , , , , , , , ,
the, , , , , , , , , tax component of
assessed tax and, , the, , amount, ,
of, , tax
already paid (60% waiver)", "10% of the unpaid
amount, of, interest
and penalty in that
statutory, , , , , , ,
order
(90% waiver)
3, "Arrear amount related
to statutory
declarations
/Forms/certificates
upto Financial Year
2017-18", "50% of the unpaid amount of, tax,
calculated, after, the deduction of (50%
waiver)
(a), , The, , amount, , of, , tax
involved, in, the, value, of
acceptable, , , , , , , , , , , , , , , , , ,
Forms/ Certificates/Declarations submitted,
by the applicant before, , , , ,
the, , , , , , prescribed authority, ,
under, , this, , Act, and
(b), , The, , amount, , already
paid, , , towards, , , the, , , total
arrear of tax.", "10% of the unpaid
amount, of, interest
and, penalty, as, per
statutory, , , , , , ,
order (90% waiver)

4,"Any arrear in dispute

other than mentioned

in Sl. No. 1, 2 and 3","40%Ã, Ã, ofÃ, Ã, taxÃ, Ã, inÃ, Ã, dispute

providedÃ, the sameÃ, hasÃ, not beenÃ, Ã, Ã,

declared/considered in Ã, any order/

assessment/reassessment (60% waiver)","10% of the unpaid

amountÃ, ofÃ, interest

andÃ, penaltyÃ, asÃ, per

statutoryÃ, Ã, Ã, Ã, Ã, Ã, Ã,

order (90% waiver)

Sl. No.,Particulars,Amount (Rs.),

1.,Amount of Admitted Tax,"5,17,39,669.00",

2.,Amount of Assessed Tax,"12,89,71,279.00",

3.,Remaining balance to be paid,"7,72,31,610.00",

4.,Pre-Deposit,"76,00,000.00",

5.,Remaining balance for settlement,"6,96,31,610.00",

6.,Final Settlement amount,"2,79,06,859.70",

27. As a result, the instant writ application stands allowed. Pending, I.As., if any, stand disposed of. However, there shall be no order as to costs." ,,,