

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2024
(ARISING OUT OF SLP (CIVIL) NO. 5504 OF 2022)

THE ADDITIONAL COMMISSIONER OF COMMERCIAL TAXES APPELLANT(S)

VERSUS

M/S SHANKARA INFRASTRUCTURE MATERIALS LTD. RESPONDENT(S)

O R D E R

1. Leave granted.
2. Heard Mr. V. N. Raghupathy, learned counsel appearing for the appellant.
3. The notice on the respondent (assessee) was duly served but as can be seen from the office report, none has entered appearance on their behalf.
4. On 19.07.2024, when this case was last listed, Mr. Raghupathy appearing on behalf of the Revenue had submitted that the present case is squarely covered by the ratio of the judgment in *State of Karnataka v. Ecom Gill Coffee Trading Private Limited* reported in 2023 SCC OnLine SC 248. It is submitted that since this is a case of bogus claim without any actual transactions, the assessee cannot claim the input tax credit. Transactions with a non-existing or bogus entities do not satisfy the criterion for claiming input tax credit.
5. Having considered the above submission and the absence of any contest from the side of the respondent, we dispose of the appeal in light of ratio in *Ecom Gill Coffee Trading Private Limited* (supra). The appeal stands allowed in terms of the said judgment.

.....J.
(HRISHIKESH ROY)

.....J.
(S.V.N. BHATTI)

NEW DELHI;
OCTOBER 14, 2024.

ITEM NO.53

COURT NO.5

SECTION IV-A

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). 5504/2022

(Arising out of impugned judgment and order dated 27-08-2021 in STA No. 139/2016 passed by the High Court Of Karnataka At Bengaluru)

THE ADDITIONAL COMMISSIONER OF COMMERCIAL TAXES Petitioner(s)

VERSUS

M/S SHANKARA INFRASTRUCTURE MATERIALS LTD. Respondent(s)

(FOR ADMISSION and I.R.)

Date : 14-10-2024 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE HRISHIKESH ROY
HON'BLE MR. JUSTICE S.V.N. BHATTI

For Petitioner(s) Mr. V. N. Raghupathy, AOR
 Mr. Vishwanath P. Allannavar, Adv.
 Ms. Mythili S, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

Leave granted.

The appeal stands allowed in terms of the signed order.

Pending application(s), if any, shall stand closed.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(KAMLESH RAWAT)
ASSISTANT REGISTRAR

(Signed order is placed on the file)