

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).5686/2007

(From the judgement and order dated 28/06/2006 in CMWP No. 1022/2001 of The HIGH COURT OF UTTARAKHAND AT NAINITAL)

STATE OF UTTARANCHAL & ANR.

Petitioner(s)

VERSUS

KAILASH MOTORS & ANR.

Respondent(s)

(With appln(s) for exemption from filing c/c of the impugned Judgment and prayer for interim relief and office report)

Date: 29/02/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE J.M. PANCHAL

For Petitioner(s) Mr. L.P.Naithani,Sr.Adv.
Mr. P.N. Gupta,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
ORDER

Leave granted.
The appeal is allowed with no order as to costs.

[SUMAN WADHWA] [MADHU SAXENA]
COURT MASTER COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 1695 OF 2008
(Arising out of SLP(C)No. 5686/2007)

STATE OF UTTARANCHAL & ANR.

.. APPELLANTS

vs.

KAILASH MOTORS & ANR.

.. RESPONDENTS

ORDER

Leave granted.

An important question of law arose for determination before the High Court, namely, whether the right to recover taxes under U.P. General Sales Tax Act

prior to the State Reorganization Act 2000 lay with State of U.P. or with State of Uttaranchal.

High Court has not decided the above issue. There is no discussion regarding provisions of 2000 Act. By impugned judgment the writ petition is ordered to be re-transferred to Allahabad High Court, unanswered.

We set aside the impugned judgment and remit the matter to the Uttaranchal High Court for fresh consideration in accordance with law.

This Appeal is allowed with no order as to costs.

(S.H. KAPADIA)

.....J.

.....J.
(J.M. PANCHAL)

NEW DELHI;
FEBRUARY 29, 2008.