

FOR JUDGMENT

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

CIVIL APPEAL NO.4552/1998

M/s SUNRISE ASSOCIATES  
)

APPELLANT (S

VERSUS

GOVT. OF NCT. OF DELHI & ORS.  
INDENT(S)

RESPO

WITH

C.A.No.4553/1998 M/S.AMRIT AGENCIES (P)LTD.

XVI

Vs.GOVT.OF NCT OF DELHI & ORS

C.A.No.4554/1998 M/S.SAYAL & CO.

XVI

Vs.GOVT.OF NCT OF DELHI & ORS

C.A.No.4555/1998 M/S.K & CO.

XVI

Vs.GOVT.OF NCT OF DELHI & ORS

C.A.No.4556/1998 M/S. IQBAL CHAND KHURANA

XVI

Vs.THE GOVT. OF N.C.T. OF DELHI

& ORS

C.A.No.4557/1998 M/S.M.S.ASSOCIATES

XVI

Vs.GOVT.OF N.C.T. OF DELHI & ORS

C.A.No.4913/1998 M/S.HARYANA STATE LOTTERIES

XVI

Vs.GOVT.OF N.C.T. OF DELHI & ORS

C.A.No.6256/1998 M/S.SANJAY AGENCY

XVI

Vs.GOVT.OF N.C.T. OF DELHI & ORS.

(With Office Report)

C.A.No.6257/1998 SANJAY LOTTERIES  
XVI Vs.GOV.T. OF N.C.T. OF DELHI AND  
ORS.

C.A.No.6258/1998 M/S.V.KUMAR LOTTERY WALA  
(REGD.) Vs. GOVT. OF N.C.T.  
OF DELHI AND ORS.

C.A.No.6259/1998 M/S.DEEPAK AGENCY  
Vs.GOV.T. OF NCT OF DELHI & ORS

C.A.No.6260/1998 GURU NANAK AGENCIES  
Vs.GOV.T. OF N.C.T.OF DELHI

C.A.No.177/1999 M/S.SURAJ BHAN & SONS  
Vs.GOV.T. OF N.C.T.OF DELHI & ORS

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C.A.No.178/1999 M/S.LOTTERY CENTRE HARISH VINOD  
Vs.GOV.T OF NCT OF DELHI & ORS

C.A.No.179/1999 M/S K.KUMAR LOTTERYWALA  
Vs.GOV.T.OF N.C.T.OF DELHI AND & ORS.

C.A.No.2155/2000 M/S. YASHA OVERSEAS  
Vs.COMNR. OF SALES TAX AND ORS.

SLP(C)No.2469/2000 M/S AKSHAY AGENCIES  
Vs.GOV.T.OF N.C.T. OF DELHI & ORS

SLP(C)No.2473/2000 M/S .KHURANA & CO.  
Vs.GOV.T. OF N.C.T. OF DELHI & ORS

SLP(C)No.2614/2000 M/S. GURUNANAK ENTERPRISES

Vs.GOVT. OF N.C.T. OF DELHI & ORS.

SLP(C)No.2617/2000 M/S. RAVI AJMERA

Vs.GOVT. OF N.C.T. OF DELHI &  
ORS.

SLP(C)No.2507/2000 ANU AGENCIES

Vs.GOVT. OF N.C.T. OF DELHI & ORS.

SLP(C)No.2841/2000 M/S. BHAGYA REKHA ENTERPRISES

Vs.GOVT. OF N.C.T. OF DELHI & ORS.

SLP(C)No.5225-5226/2000 M/S. P.H. JAIN

Vs.GOVT. OF N.C.T. OF DELHI & ORS

SLP(C)No.5608/2000 M/S. POOJA AGENCY

Vs.GOVT. OF N.C.T. DELHI & ORS.

SLP(C)No.11129/2000 M/S DWARKA DASS & SONS

Vs.GOVT. OF N.C.T.OF DELHI & ORS

SLP(C)No.11768/2000 M/S AMRIT SONS LTD.

Vs.GOVT.OF N.C.T.OF DELHI & ORS

W.P(C)No.33/2002 DECCAN AGENCY

Vs.STATE OF T.N. & ANR.

SLP(C)No.18466/2002 DIRECTOR, MANIPUR STATE

LOTTERIES Vs. GOVT. OF N.C.T.

OF DELHI & ORS.

C.A.No.6893/2003 JINDAL DRUGS LTD. & ANR.

Vs.STATE OF MAHARASHTRA & ANR.

:3:

W.P(C)No.127/2005 K.A.S.SEKAR & CO.

Vs.THE STATE OF TAMIL NADU & ORS.

SLP(C)No.16270/2001 M/S. PHILCO EXPORTS

Vs. SALES TAX OFFICER & ORS.

SLP(C)No.6907/2002 M/S PRIMEX INTERNATIONAL

Vs. STATE OF DELHI & ANR.

SLP(C)No.17894/2002 M/S. SIMRAN INTERNATIONAL

Vs. STATE OF DELHI & ANR.

Date : 28/04/2006 This Petition was called on for judgment today.

For Appellant (s) Mr. H.N.Salve,Sr.adv.

Mr. Bhargava V. Desai,Adv.

Mr. Hari Shankar K, Adv.

Mr. Devendra Singh, Adv.

Mr. Sushil Kumar Jain, Adv.

Mr. Vinay Kumar Garg, Adv.

Mr. S.P. Sharma, Adv.

Mr. Pradeep Misra, Adv.

Mr. K.V. Vijayakumar, Adv.

Mr. S.K. Bhattacharya, Adv.

Mr. Jay Savla, Adv.

Mr. S. Balaji, Adv.

Mr. Praveen Kunar, Adv.

Mr. Prasanthi Prasad, Adv.

For Respondent (s)

Ms.Anil Katiyar, Adv.

Mr. K.K. Mani, Adv.

Mr. KV Vijayakumar, Adv.

Mr. Naresh Kumar, Adv.

Mr. DS Mahara, Adv.

Mr. S. Prasad, Adv.

Hon'ble Mr. Justice Ruma Pal pronounced the judgment of the Bench

comprising Self, Hon'ble Mr. Justice B.N. Srikrishna, Hon'ble Mr. Justice S.H.

Kapadia, Hon'ble Mr. Justice Tarun Chatterjee and Hon'ble Mr. Justice P.P. Naolekar

answering the questions referred to the Constitution Bench.

Let the matters be placed before an appropriate Bench for disposal of the

several appeals on merits in the light of this judgment.

(Usha Bhardwaj)

(Madhu Saxena)

Court Master

Court Master

Signed reportable judgment is placed on the file.