

Manmohan Vig, Delhi And Ors. vs State Of Haryana And Ors. on 13 January, 1981

Equivalent citations: AIR1981SC1035, 1981(1)SCALE260, (1981)2SCC334, 1981(13)UJ67(SC), AIR 1981 SUPREME COURT 1035, 1981 UJ (SC) 67, 1981 SCC (TAX) 118, 1981 (2) SCC 334

Bench: O. Chinnappa Reddy, R.S. Sarkaria

ORDER

This Writ Petition is really covered by the judgment pronounced by us on December 15, 1980, in M/s. International Tourist Corporation etc, etc. v. the State of Haryana and Ors. (1) Shri S. N. Kacker, learned Counsel, however, urged that there was no material before us in that case to justify a conclusion that the State Government incurred any expenditure in connection with the National Highways to justify imposition of a tax of a compensatory and regulatory nature. He invited our attention to the budget of the Haryana Government to show that no expenditure was incurred in connection with the development, construction, improvement and maintenance of National Highways in the State of Haryana. There is no substance in the submission. We have pointed out in our judgment that the State Government incurs expenditure in connection with National Highways not by directly constructing or maintaining National Highways but by facilitating the transport of goods and passengers along the National Highways in various other ways such as lighting, traffic control, amenities for passengers halting places for buses and trucks etc. etc. And not by eastern windows only, When daylight comes, comes in the light;

In front the sun climbs slow, how slowly! But westward, look, the land is bright! The petition is, therefore, dismissed.