

S.P. Seth vs Padam Goel And Ors. on 7 September, 1983

Equivalent citations: AIR1983SC1328, 1983(2)SCALE476, (1983)4SCC290, 1984(16)UJ198(SC), AIR 1983 SUPREME COURT 1328, 1983 ALL. L. J. 1099, 1983 SCC (TAX) 321, (1983) REVDEC 292, 1983 (4) SCC 290

Bench: A.P. Sen, E.S. Venkataramiah, R.B. Misra

ORDER

1. This petition under Article 32 of the Constitution challenging the constitutional validity of Sub-section (1) of Section 279 of the U.P. Zamindari Abolition & Land Reforms Act, 1950 providing for the arrest and detention of a defaulter in the course of recovery of arrears of sales tax as arrears of land revenue must fail insofar as that question is concerned in view of the judgment of this Court in Ram Narayan Agarwal etc. v. State of Uttar Pradesh and Ors. dated on August 23, 1983 upholding the constitutional validity of that provision. The authorities may now take recourse to the provisions of Sub-section (1) of Section 279 of the Act and shall follow the procedure as indicated in the judgment if they propose to recover the amount due by coercive process of arrest and detention of the defaulter in this case. All other questions including the validity of the notice of demand are left open. The petitioner is at liberty to have recourse to appropriate remedies.