

## **Appropriate Authority And Anr. vs Tanvi Trading And Credits P. Ltd. And ... on 23 April, 1991**

**Equivalent citations: [1991]191ITR307(SC), AIRONLINE 1991 SC 167**

**Bench: Kuldip Singh, Ranganath Misra**

### **ORDER**

1. Counsel for the petitioners fairly tells, us that a "No objection certificate" was issued as early as on January 15, 1991. The suggestion that it was issued under pressure and threat of a contempt proceeding is made out from the record.
2. We agree that two alternatives are open under the scheme of the legislation: -(1) the Union of India through the appropriate authority could buy the property, or (ii) in the event of its decision not to buy, it has to issue a "No objection certificate" leaving it open to the parties to deal with the property. In that view of the matter, the High Court was right in its conclusion. The special leave petition is dismissed. No costs.