

## **State Of Bihar And Anr. vs Usha Martin Industries Ltd. on 25 February, 1987**

**Equivalent citations: 1987SUPP(1)SCC710, [1987]65STC430(SC), AIRONLINE 1987 SC 258**

**Author: R.S. Pathak**

**Bench: R.S. Pathak, K.N. Singh, Ranganath Misra**

ORDER

R.S. Pathak, C.J.

1. Civil Appeal No. 4534 of 1986.
2. Appeal by special leave from the judgment and order dated March 9, 1984, of the Patna High Court in C. W.J. C. No. 137 of 1980. The judgment of the High Court is reported at [1984] 55 STC 380.
3. Jai Narain, Senior Advocate (D. Goburdhun and Keshavanand Pandey, Advocates, with him), for the appellants.
4. Dr. Debi Pal and B. P. Rajgarhia, Senior Advocates (R. K. Murarha, Padam Khaitan and Ajay Jain, Advocates, with them), for the respondent.

ORDER

5. The question raised in this appeal stands concluded by the law laid down by this Court in Poumami Oil Mills v. State of Kerala [1987] 65 STC 1 : (1986) 2 Scales 1225, where the ratio laid down in Motilal Padampat Sugar Mills Co. Limited v. State of Uttar Pradesh was affirmed. This is not disputed by learned Counsel for the appellant. In the circumstances the appeal is dismissed but without any order as to costs.