

Supreme Court of India

Commissioner Of Sales Tax, U.P. vs General Manager, North Eastern ... on 14 July, 1994

Equivalent citations: JT 1994 (5) SC 416, 1994 Supp (2) SCC 715

Bench: K Singh, Y Dayal

JUDGMENT

1. We have today pronounced judgment in Civil Appeal No. 3037 of 1980 titled Commissioner of Sales Tax, U.P., Lucknow v. M/s. General Manager, North Eastern Railway, Gorakhpur. We allow these appeals on the same reasoning, in similar terms and grant the same relief. The impugned judgment of the High Court dated August 23, 1982 is set aside. The orders of all the authorities under the Act are set aside. The matter is remanded back to the Sales Tax Officer, Gorakhpur to hold the assessment proceedings afresh after hearing the railway authorities. No costs.