

Supreme Court of India

Frick India Ltd vs State Of Haryana on 13 May, 1994

Author: A Ahmadi

Bench: M.N.Venkatachalliah Cji, A.M.Ahmadi, Jagdish Saran Verma, G.N.Ray, S.P.Bharucha

CASE NO.:

Writ Petition (civil) 1235 of 1986

PETITIONER:

FRICK INDIA LTD.

RESPONDENT:

STATE OF HARYANA

DATE OF JUDGMENT: 13/05/1994

BENCH:

M.N.VENKATACHALLIAH CJI & A.M.AHMADI & JAGDISH SARAN VERMA & G.N.RAY & S.P.BHARUCHA

JUDGMENT:

JUDGMENT Delivered By A.M. Ahmadi, J.

AHMADI, J.-

In view of the decision rendered by the Constitution Bench in J.K. Synthetics Ltd. v. CTO¹, since the relevant provisions of the Haryana General Sales Tax Act are analogous to those of the Rajasthan Sales Tax Act, this petition must also succeed. We, therefore, allow this petition and direct that the amount of interest levied and collected from the petitioners under the Haryana General Sales Tax Act as well as the Central Sales Tax Act shall be refunded to the petitioners within three months from today with interest at 12% per annum from the date of actual recovery till refund. There will, however, be no order as to costs in the facts and circumstances of the case. CMP will also stand disposed of.

Under Article 32 of the Constitution of India 1 (1994) 4 SCC 276