

Supreme Court of India

State Of Orissa vs Steel Industries Of Orissa on 18 July, 1994

Equivalent citations: 1994 SCC (6) 63, 1994 SCALE (3)385

Author: K Singh

Bench: Kuldip Singh (J)

PETITIONER:

STATE OF ORISSA

Vs.

RESPONDENT:

STEEL INDUSTRIES OF ORISSA

DATE OF JUDGMENT 18/07/1994

BENCH:

KULDIP SINGH (J)

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KULDIP SINGH (J)

ANAND, A.S. (J)

CITATION:

1994 SCC (6) 63

1994 SCALE (3)385

ACT:

HEADNOTE:

JUDGMENT:

The Judgment of the Court was delivered by KULDIP SINGH, J.- Leave granted in all the special leave petitions.

2. These appeals are sequel to the applications filed by the State Orissa under Section 24(2)(b) of the Orissa Sales Tax Act, 1947 (the Act) for a direction to the Orissa Sales Tax Tribunal to state a case and refer the + Arising out of SLP (C) No. 4889 of 1979 ++ Arising out of SLP (C) No. 4969 of 1979 +++ Arising out of SLP (C) No. 4970 of 1979 questions framed out of the appellate order of the Tribunal for the opinion of the High Court. The High Court dismissed the applications on the ground that the questions formulated for the opinion of the High Court had already been decided by a Division Bench of the High Court in State of Orissa v. Joharimal Gajananda¹ and since the view taken by the Tribunal was in conformity with the opinion expressed by the High Court, the applications were not competent. These appeals by the State of Orissa are against the orders of the High Court rejecting the applications of the State under Section 24(2)(b) of the Act.

3. We have today delivered judgment in State of Orissa v. Johrimal Gajanand² wherein the High Court judgment in State of Orissa v. Joharimal Gajananda¹ has been reversed. For the reasons recorded and the conclusions reached by us in Johrimal Gajanand case², we allow these appeals, set aside the impugned orders of the High Court. The High Court also fell into patent error in not taking into consideration the amendment to Section 5(2)(a)(ii) of the Act made in the year 1978 with retrospective effect. We have upheld the validity of the amended Section 5(2)(A)(a)(ii) of the Act by our judgment delivered today in State of Orissa v. Minerals & Metals Trading Corpn. of India Ltd.³

4. We allow the appeals in the above terms with costs. We further hold that the orders of the Tribunal in these cases shall be non est and inoperative to the extent the said orders are contrary to the law laid down by this Court. We quantify the costs as Rs 5000 to be paid by each of the assessee in each of the cases.