

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).1088-1089/2005  
(From the judgement and order dated 10/11/2004 in STRP No. 79/2000 & STRP No. 80/2000 of  
The HIGH COURT OF KARNATAKA AT BANGALORE)

M/S. BHARAT HEAVY PLATES & VESSELS LTD.

Petitioner(s)

VERSUS

STATE OF KARNATAKA Respondent(s)  
(With prayer for interim relief and office report )

(For final disposal)

Date: 04/12/2008 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.B. SINHA  
HON'BLE MR. JUSTICE CYRIAC JOSEPH

For Petitioner(s) Mr.A.Chandra Mohan, Adv.  
Mr. M. Vijaya Bhaskar,Adv.

For Respondent(s) Mr. Rana Mukherjee, Adv.  
Mr. Sanjay R. Hegde,Adv.

UPON hearing counsel the Court made the following  
ORDER

Having heard learned counsel for the parties and keeping in view the fact that the questions raised have been answered by the learned Tribunal with reference to nature of contract, the meaning of plant and machinery, the rate of tax applicable as also on the ground that the deduction by way of labour charges should not have been allowed as sub-contractors were unregistered ones, and the said findings of fact are final and binding on us, no case in our opinion has been made out for our interference with the impugned judgment.

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One of the questions which has been raised in these petitions is that the Tribunal and consequently the High Court did not consider the effect of notifying iron and steel as declared goods within the meaning of Section 14 of the Central Sales Tax Act, 1956. The High Court has pointed out that the said question was not raised before the trial Court. In that view of the matter, we are of the opinion that such a question cannot even be permitted to be raised before us for the first time.

With the aforementioned observations and directions the special leave petitions are dismissed.

[ Meenu Sethi ]  
A.R.-cum -P.S.

[ Pushap Lata Bhardwaj ]  
Court Master

