

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO. 5481/2002

ASSISTANT DIRECTOR OF MINES & GEOLOGY

Appellant (s)

VERSUS

M/S. DECCAN CEMENTS LTD. & ANR.

Respondent (s)

WITH C.A. No. 5483/2002 (with office report), C.A. No. 5484/2002,
(With office report), C.A. No. 5857/2002 (With office report)
SLP(C) Nos. 10889-10888/2002, 10889-10891/2002, 10892-10894/2002,
10895-10896/2002 (With prayer for interim relief and office report)

Date : 25/01/2008 This Petition was called on for judgment today.

For Appellant (s)

Mr. T.V.Ratnam, Adv.

Mr. A.V.Rangam, Adv.

M/s. Lawyers' Knit & Co., Adv.

For Respondent(s)

Mr. A.V.Rangam, Adv.

Mr. B.Krishna Prasad, Adv.

Mr. Mohan Prasad Meharia, Adv.

Hon'ble Dr. Justice Arijit Pasayat pronounced order
of the Bench comprising His Lordship and Hon'ble Mr. Justice
S.H.Kapadia.

We refer the matter to a larger Bench to test the
correctness of the conclusions that the levy was permissible by
the Validation Act, but amounts which have not already been
collected, cannot be collected. The records may be placed
before Hon'ble the Chief Justice of India for appropriate
directions.

(Shashi Sareen)
Court Master

(Vijay Aggarwal)
Court Master

Signed Reportable order is placed on the file.