

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).2008/2007
(From the judgement and order dated 31/10/2006 in CWP No.
15590/2006 of The HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH)

STATE OF HARYANA & ORS.

Petitioner(s)

VERSUS

M/S. VIMAL MOULDER (INDIA) LTD. Respondent(s)
(With prayer for interim relief and office report)
(For final disposal)

Date: 11/07/2008 This Petition was called on for hearing today.

CORAM :

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

For Petitioner(s) Mr.Anoop G.Chaudhary, Sr.Adv.
Mr.Manjit Singh, Adv.
Mr.T.V.George,Adv.

For Respondent(s) Mr. Praveen Kumar,Adv.

UPON hearing counsel the Court made the following
ORDER

Leave granted.

The appeal is allowed in terms of the signed order.

[Meenu Sethi] [Pushap Lata Bhardwaj]
A.R.-cum -P.S. Court Master

Signed order is placed on the file
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4350 OF 2008
(Arising out of S.L.P. (C) No.2008 of 2007)

State of Haryana & Ors. ...Appellants

Versus

M/s Vimal Moulder(India) Ltd. ..Respondent

O R D E R

Leave granted.

When the matter was called out, learned senior counsel
appearing on behalf of the appellants handed over a copy of the order of the
Haryana Tax Tribunal at Chandigarh in STM No. 108 of 2002-2003
whereby and whereunder reference has been made to the High Court
referring the following questions for determination by the High Court:

" Question No.1:

Whether on true and correct interpretation of Clause(1) of

proviso to clause (a) of sub-rule(3) of rule 28B of the Haryana General Sales Tax Rules, 1975, the land purchased in 1996, where Unit 3 was set up, could legally be held to fulfill the condition contained under the said clause i.e. that the land was purchased for Unit 4 also.

Question No.2:

Whether in the facts and circumstances of the case, the order of the Tribunal,Annexure P-1, is contrary to the provisions of clause (a) of sub-rule (3) of rule 28B of the Haryana General Sales Tax Rule,1975.

In that view of the matter, the impugned judgment cannot be sustained/ It is set aside accordingly. The writ petition filed by the respondent herein may be taken up for hearing by the High Court after disposal of the aforementioned

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reference. We would request the High Court to consider the desirability of disposing of the reference matter as expeditiously as possible.

The appeal is allowed with the aforementioned observations.

[S.B. SINHA]J.

[CYRIAC JOSEPH]J.

New Delhi,
July 11, 2008.