

S U P R E M E                      C O U R T   O F   I N D I A  
R E C O R D   O F   P R O C E E D I N G S

CIVIL APPEAL NOS.4700-4702 OF 1999

U.O.I. &amp; ORS.

Appellant (s)

VERSUS

H.P. TOURISM DEVELOPMENT CORPORATION

Respondent(s)

(With appln(s) for intervention and office report)

With Civil Appeal Nos.4932-4934 of 2001

(With prayer for interim relief and office report)

Date: 03/08/2010

These Matters were called on for hearing today.

CORAM :

HON'BLE	THE	CHIEF JUSTICE
HON'BLE	MR.	JUSTICE B. SUDERSHAN REDDY
HON'BLE	MR.	JUSTICE K.S. RADHAKRISHNAN
HON'BLE	MR.	JUSTICE SURINDER SINGH NIJJAR
HON'BLE	MR.	JUSTICE SWATANTER KUMAR

For Appellant(s)

In CA 4700-02/99:

Mr. Gaurab Banerji, ASG.  
Mr. Devadatt Kamat, Adv.  
Mr. Arijit Prasad, Adv.  
Mr. Rupesh Kumar, Adv.  
Mr. Nishanth Patil, Adv.  
Mr. Nalla Jung, Adv.  
Mr. Anoopam Prasad, Adv.  
Mr. Rohit Sharma, Adv.  
Mr. Nishant Patil, Adv.  
Ms. Sushma Suri, Adv.

In CA 4932-34/01:

Mr. Dushyant A. Dave, Sr. Adv.  
Mr. Lalit Bhasin, Adv.  
Mr. Ramesh Singh, Adv.  
Ms. Nina Gupta, Adv.  
Mr. Mudit Sharma, Adv.  
Mr. Sanjay Gupta, Adv.  
Ms. Priyanka Gupta, Adv.  
Ms. Bina Gupta, Adv.

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For Respondent(s)

Mr. Soli J. Sorabjee, Sr. Adv.  
Mr. Pritesh Kapur, Adv.  
Mr. Shekhar Raj Sharma, Adv.  
Mr. Chandra Prakash Pandey, Adv.

Mr. Dushyant A. Dave, Sr. Adv.  
Mr. Lalit Bhasin, Adv.  
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Ms. Nina Gupta, Adv.  
Mr. Mudit Sharma, Adv.  
Mr. Sanjay Gupta, Adv.  
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Mr. Gautam Jha,Adv.  
Mr. Sahil,Adv.  
Mr. Saurav Agrawal,Adv.  
Mr. Vyom,Adv.  
Ms. Sushma Suri,Adv.

UPON hearing counsel the Court made the following  
O R D E R

Since the challenge to the constitutional validity of the Expenditure Tax Act, 1987 ['1987 Act', for short] stood repelled by the Constitution Bench Judgement of this Court in the case of Federation of Hotel and Restaurant vs. Union of India, reported in 1989 (3) S.C.C. 634, and since the only question which remains to be decided revolves around interpretation of Sections 3,4 and 5 of 1987 Act, we are of the view that the Constitution Bench need not go into the said question of interpretation of relevant sections and as far as the interpretation of relevant sections of 1987 Act is concerned, the same be decided by the appropriate Bench of this Court. The question as to whether in it's applicability the 1987 Act operates arbitrarily or not will also be decided by the appropriate Bench of this Court.

Place these appeals on 16th September, 2010, before the Bench of three Judges headed by Hon'ble Chief Justice of India.

[ T.I. Rajput ]  
A.R.-cum-P.S.

[ Madhu Saxena ]  
Assistant Registrar