

CASE NO.:
Special Leave Petition (civil) 10510 of 2004

PETITIONER:
Hindustan Lever Ltd. & Anr.

RESPONDENT:
Sales Tax Officer & Ors.

DATE OF JUDGMENT: 25/04/2005

BENCH:
Ruma Pal & C.K. Thakker

JUDGMENT:
J U D G M E N T

With
SLP (C) No.10558/2004

O R D E R

The subject matter of challenge in the writ petition was a circular dated November 12, 2002 by which tea and coffee have not been treated as kiriyana items or as food. According to the learned counsel for the petitioner, tea and coffee were entitled to be classified as kiriyana and in any event as food within the meaning of the Table to Section 5 of the Delhi Sales Tax, 1975.

The Additional Solicitor General had made a statement before the High Court that the impugned circular would be ignored by the authorities.

According to learned counsel appearing on behalf of the authorities before this Court also, the circular dated 12th November 2002 has already been withdrawn. On this basis and since the petitioner has already approached the appellate forum with regard to the charging of the sales tax at the last point under the Act, we do not interfere with the order of the High Court. It is made clear that if the statement of the authorities is incorrect, liberty is granted to the petitioner to mention.

The special leave petition is disposed of.