

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO(S). 2541/2006

CANTONMENT BOARD & ANR. ...APPELLANT(S)

VERSUS

GAJRAJ SINGH & ORS. ...RESPONDENT(S)

WITH
C.A. NO. 10724-10725/2011
C.A. NO. 3533/2016

ORDER

1. By order dated 19th January, 2011 a Division Bench of this Court has referred to a larger Bench the question of jurisdiction and authority of the Cantonment Board to impose and levy toll tax under Section 60 of the Cantonment Act, 1924. It was also observed that correctness of the decision in Ramgarh Cantonment Board & Anr. Vs. State of Jharkhand & Ors.¹ requires reconsideration.

1. (2008) 11 SCC 223

2. Having heard Shri Vikas Singh, learned Senior Counsel appearing for the appellant in Civil Appeal Nos.10724-10725 of 2011 [Cantonment Board, Dehradun] we are of the view that in view of the enactment of Cantonment Act, 2006, which vide Section 67(e) thereof authorizes the Cantonment Board to levy "licence fee on entry of vehicles", the question referred has become academic. Following the enactment of Cantonment Act, 2006 the Cantonment Board would be authorized to impose the levy as per Section 67(e) of the Cantonment Act, 2006.

3. By virtue of the interim orders, the appellants - Cantonment Boards have levied and collected toll from users. Obviously, no accounts have been maintained and could have been maintained. Thus, even if we are to hold the question referred

against the Cantonment Boards, the question of refund will not arise. We, therefore, decline to go into the said question on the ground that the same has been rendered academic by the enactment of the Cantonment Act, 2006. No orders for refund of the levy collected ought to be made. We order accordingly.

4. All appeals are disposed of in the above terms.

.....,CJI.
(RANJAN GOGOI)

.....,J.
(DEEPAK GUPTA)

.....,J.
(SANJIV KHANNA)

NEW DELHI
JANUARY 31, 2019

ITEM NO.101

COURT NO.1

SECTION III-A

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 NO(S). 2541/2006

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RESPONDENT(S)

WITH

C.A. NO. 3533/2016 (III-A)

C.A. NO. 10724-10725/2011 (X)

Date : 31-01-2019 These matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK GUPTA
HON'BLE MR. JUSTICE SANJIV KHANNA

For parties:

CA 2541/2006

Mr. Aman Lekhi, ASG [N/P]
Mrs. Rekha Pandey, AOR
Ms. Smriti Kumari, Adv.

CA No.10724-725/11

Mr. Vikas Singh, Sr. Adv.
Mr. Nikhil Nayyar, AOR
Mr. N. Sai Vinod, Adv.
Mr. Dhananjay Baijal, Adv.
Mr. Divyanshu Rai, Adv.
Mr. Naveen Hegde, Adv.

CA No.3533/16

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Mr. Dhananjay Baijal, Adv.
Mr. Divyanshu Rai, Adv.
Mr. Naveen Hegde, Adv.

Mrs. Rani Chhabra, AOR

Mr. Dinesh Kumar Garg, AOR

Mr. Aman Lekhi, ASG [N/P]
Mr. A. K. Sanghi, Sr. Adv.
Mr. Mukul Singh, Adv.
Mr. V. Balaji, Adv.
Mr. A.K. Sharma, Adv.
Mr. Mukesh Kumar Maroria, AOR

Ms. Neetika Sharma, Adv.
for M/s M. V. Kini & Associates, AOR

Mr. Sunil Kumar Jain, AOR
Mr. Punya Garg, Adv.
Mr. Abhishek Jain, Adv.
Ms. Anusha Agarwal, Adv.

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

The appeals are disposed of in terms of the signed
order.

Consequently all pending applications including the
application for impleadment shall stand disposed of.

[VINOD LAKHINA]
AR-cum-PS

[ANAND PRAKASH]
BRANCH OFFICER

[SIGNED ORDER IS PLACED ON THE FILE]