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SLP(C)No. 14815 OF 2001  
ITEM No.44

Court No. 7

SECTION III  
A/N MATTER

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No.14815/2001

(From the judgement and order dated 07/05/2001 in TTR 677/00  
of The HIGH COURT OF JUDICATURE AT ALLAHABAD)

ROTOMAC ELECTRICALS PVT. LTD.

Petitioner (s)

VERSUS

COMMNR., TRADE TAX, U.P.

Respondent (s)

(With prayer for interim relief)  
( With Appln(s). for directions regarding impleadment of respondent  
Nos.2 and 3 and office report)

Date : 11/02/2002 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE U.C. BANERJEE  
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Petitioner (s) Mr. B. Sen, Sr. Adv.,  
Mr. Ranjan Mukherjee, Adv.

For Respondent (s) Mr. S.K. Misra, Adv.,  
Mr. R.C. Verma, Adv.  
Mr. Mukesh Verma, Adv.,  
Ms. Neeta Sinha, Adv.  
Mr. A.K. Gupta, Adv.

UPON hearing counsel the Court made the following

O R D E R

.....L.....I.....T.....T.....T.....T.....T.....T.....J.

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Leave graned.  
The civil appeal is allowed.

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(R.K. Dhawan)  
Court Master

(D.D.Jindal)  
Assistant Registrar

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2002@@  
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Rotomac Electricals Pvt. Ltd.

Appellant(s)

versus

Commnr., Trade Tax, U.P.

Respondent(s)

O R D E R@@  
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Leave granted.

Upon hearing submissions made on behalf of the parties, it appears that attention of the High Court has not been drawn to a decision of this Court in State Level@@

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Committee & Anr. vs. Morgardshammar India Ltd., 1996 (1)@@  
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SCC 108, wherein the expression 'new unit' in terms of Section 4(a) stand explicitly defined and explained.

On the wake of the aforesaid, we deem it fit to remand the matter back to the High Court for being dealt with appropriately. The High Court would do well to record its observations vis-a-vis the applicability of the judgment of this Court in State Level Committee & Anr.@@

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(supra) and express its opinion as regards the merits of the matter. Let it be clarified that we are not expressing any opinion as regards the merits of the matter and the High Court would be at liberty to deal with the matter in accordance with law.

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The civil appeal is allowed. The order impugned stands set aside. The appellant herein, however, be at liberty to move the High Court for appropriate orders in the event of there being any other grievance.

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.....J  
(U.C. BANERJEE)

.....J  
(Y.K. SABHARWAL)

New Delhi,  
February 11, 2002.