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C.A.No. 3348 OF 2000
ITEM No.102 Court No.5

SECTION IIIA

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

Civil Appeal No.3348/2000

M/S POLYCAN INDUSTRIES Appellant (s)

VERSUS

COMNR. OF TRADE TAX, U.P. LUCKNOW (U.P.) Respondent (s)
(With office report)

Date : 05/05/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN

For Appellant (s)Mr. B.S. Banthia, Adv.
Ms. Musharraf Chaudhary, Adv.

For Respondent (s)Ms. Shobha Dikshit, Sr.Adv.
Mr. Kamendra Mishra, Adv.
Mr. Rajeev Kumar Dubey, Adv.
Mr. Punit Dutt Tyagi, Adv.

UPON hearing counsel the Court made the following

O R D E R

The question involved in this case is whether Section 4(A) of the U.P. Trade Tax Act, 1948 has to be strictly construed or it can be given a liberal interpretation. We find that in the case of State Level Committee & Another Vs. Morgardshammar India Limited reported in (1996) 1 SC C 108 a 2-Judge Bench has held that the Section has to be strictly construed. However, in the case of Commissioner of Sales Tax vs. Industrial Coal Enterprises reported in (1999) 2 SCC 60 7 another 2-Judge Bench has held that the Section must be liberally construed. In our view, there is a conflict between the two decisions which needs to be resolved. Office to place the papers before the learned Chief Justice for necessary directions to have the matter placed before a 3 Judge Bench.

Anita

(Jasbir Singh)
Court Master