

&IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO(S). 2769/2000
M/S. PEPSICO INDIA HOLDINGS LTD.

APPELLANT(S)

VERSUS

STATE OF KERALA & ORS

RESPONDENT(S)

O R D E R

The appellant had filed writ petition questioning the validity of the entry tax imposed by the State of Kerala on various grounds. We find that the High Court has dismissed the writ petition holding that the tax is compensatory in nature. Because of this reason, the High Court has not gone into any other issue. Since the aspect of compensatory tax now is no more in view of the judgment of this Court in *SJindal Stainless Ltd. & Anr. vs. State of Haryana & Ors.* \235 [2016(11) SCALE 1]. The judgment of the High Court is set aside. However, as other issues raised by the appellant in the writ petition were not decided by the High Court, we permit the appellant to file a fresh writ petition raising those issues again which can be considered by the High Court on their own merits. The appeal is disposed of accordingly.

.....J.

[A.K. SIKRI]

.....J.

[ASHOK BHUSHAN]

NEW DELHI;

MARCH 29, 2017.

ITEM NO.316

COURT NO.8

SECTION III

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(s). 2769/2000

M/S. PEPSICO INDIA HOLDINGS LTD.

Appellant(s)

VERSUS

STATE OF KERALA & ORS

Respondent(s)

(with office report)

Date : 29/03/2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. Ritunjay Gupta, Adv.

Ms. Catherine Ayallore, Adv.

Mr. Dheeraj Nair, Adv.

For Respondent(s) Mr. G. Prakash, Adv.

Mr. Jishnu M.L., Adv.

Ms. Priyanka Prakash, Adv.

Ms. Beena Prakash, Adv.

Mr. Manu Srinath, Adv,

Mr. K. R. Sasiprabhu, Adv.

UPON hearing the counsel the Court made the following

O R D E R

The appeal is disposed of in terms of the signed order.

Pending application(s), if any, stands disposed of accordingly.

(Ashwani Thakur) (Mala Kumari Sharma)

COURT MASTER

COURT MASTER

(Signed order is placed on the file)s