

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.13832/1999  
(From the judgement and order dated 25/08/1999 in WP 14283/99  
of The HIGH COURT OF MADRAS)

SANTOSH MAIZE & IND. LTD.

Petitioner (s)

VERSUS

STATE OF TAMIL NADU & ANR.

Respondent (s)

(With prayer for interim relief and office report)  
( For Final Disposal )  
With

SLP(C)No.1625/2000 (U.Sampath vs. Dy.Commercial Tax Officer & Anr.)  
and

SLP(C)No.1626/2000 (U.Sampath vs. Dy.Commercial Tax Officer & Anr.)

Date : 03/11/2000 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.N. KIRPAL  
HON'BLE MRS. JUSTICE RUMA PAL  
HON'BLE MR. JUSTICE SHIVARAJ V. PATIL

For Petitioner (s) Mr. T L V Iyer, Sr. Adv.  
Mr. V Balaji, Adv.  
Mr. P.N. Ramalingam,Adv.

For Respondent (s) Mr. V. Krishna Murthy,Adv.  
Mr. V Ramasubramanian, Adv.

UPON hearing counsel the Court made the following

O R D E R

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Special leave granted.

The appeals are allowed, the judgments of the High  
Court are set aside and the writ petitions are restored for  
being decided by the Madras High Court.

(D.P. Walia)  
Court Master

(S.L. Goyal)  
Court Master

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6176 OF 2000@@

CC

[arising out of S.L.P.(C) No. 13832 of 1999]

Santosh Maize & Industries Ltd. ..Appellant(s)

vs.

State of Tamil Nadu & Anr. ..Respondent(s)

( with Civil Appeal Nos. 6177 and 6178 of 2000 arising out of S.L.P.(C) Nos. 1625/2000 and 1626/2000 )

O R D E R@@

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Special leave granted.

After hearing the counsel for the parties, we are of the opinion that inasmuch as the validity of the circular issued under Section 28A has been challenged it would be appropriate that this point of law is decided by the High Court rather than that the case is remanded to the authorities below. We, therefore, allow these appeals, set aside the judgments of the High Court and restore the writ petitions for being decided by the Madras High Court.

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.....J.  
(B.N. KIRPAL)

.....J.  
(RUMA PAL)

.....J.  
(SHIVARAJ V. PATIL)

New Delhi;  
November 3, 2000.

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