

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. 8871 OF 2003.

STATE OF U.P. & ORS.
Appellant (s)

VERSUS

SUKHPAL SINGH BAL
Respondent (s)

[With Office Report]

WITH

CA Nos.8875/2003,8881 to 8883/2003,8885/2003,8887 to 8890/2003,8893/2003,
8895/2003,8897/2003,8900/2003,8903/2003,9591/2003 & 9592/2003

(With prayers for interim relief & office report)

Date : 27/07/2005 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.P. SINGH

HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant(s)

sra,

Mrs.Shobha Dixit,Sr.Adv.

M/s Ritesh Agarwal,Pradeep Mi

Vishwajit Singh,K.Mishra,Advs

For Respondent (s)

M/s Panna Lal,AL Trehan,Advs.

heed, Advs.

M/s Ashok K. Gupta, Farrukh Ras

upesh Kumar, Advs.

M/s TC Sharma, Neelam Sharma, R

Mr. Parmanand Gaur, Adv.

Mr. HK Puri, Adv.

Mr. Taraknath Bandyopadhyay, Ad

v.

Mr. Parijat Sinha, Adv.

Mr. Anil Kumar Gupta-II, Adv.

Mr. PK Jain, Adv.

Dr. (Mrs.) Vipin Gupta, Adv.

UPON hearing the counsel the Court made the following

O R D E R

We have heard counsel for the State of U.P. for some time.

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We find from the amended provision of Section 10 of U.P. Motor Vehicles

Taxation (Amendment) Act, 2001 that the levy of penalty under Section 10(c) is in

relation to both tax and additional tax. Sub-section 1(a)(i) & (ii) pr
ovides for

payment of tax under Section 4 read with First Schedule and additional tax under

Sections 5 & 6 read with Sixth Schedule. The tax and additional tax has to be first

determined before the penalty is imposed. There appears to be no machi
nery

provided under the Act to make an assessment or computation of tax payable

under Section 10(1)(a) of the Act as amended.

Counsel for the State of U.P. prays for some time to consider the matter

further. She is also directed to file Rules framed under the aforesaid Act. Put up

after three weeks as part-heard.

[Naresh Kumar]

Court Master

[Vijay Dhawan]

Court Master