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C.A.No. 995 OF 2000
ITEM No.102 (Part-heard) 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.995/2000

COMMR. OF TRADE TAX, U.P.Appellant (s)

VERSUS

M/S MUNICIPAL BOARD MUSSORIE Respondent (s)
(With office report)

With C.A. No.1002/2000 (with office report)

Date : 10/03/2005 This Appeal was called on for hearing today.

CORAM :

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

For Appellant (s)Mr. Awtar Singh Rawat, Addl. Adv. General.
Mr. Jatinder Kumar Bhatia, Adv.

For Respondent (s)Dr. I.B. Gaur, Adv.
Mr. S.S. Nehra, Adv.

UPON hearing counsel the Court made the following
O R D E R

The Appeals stand disposed of as infructuous. No order as to costs.

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.995 OF 2000

COMMR. OF TRADE TAX, U.P.Appellant (s)

VERSUS

M/S MUNICIPAL BOARD MUSSORIE Respondent (s)

WITH

CIVIL APPEAL NO.1002 OF 2000

O R D E R

These Appeals are against the Judgment of the Allahabad High Court dated 30th July, 1999. By the impugned Judgment the demand made pursuant to a Notification issued under Section 3F of the Uttar Pradesh Trade Tax Act has been struck down. We are informed that, pending these Appeals, the Allahabad High Court has, by a Judgment dated 11th January, 1995 in V.K. Singhal and Others vs. State of U.P. and Others [1995 NTN (Vol.6) All. H.C. 117], struck down Section 3-F as being ultra vires. The Review against that Judgment has also been dismissed. No Appeal has been filed against that Judgment.

In view of the fact that Section 3-F has already been struck down, nothing survives in these Appeals. The Appeals stand disposed of as infructuous. No order as to costs.

.....J.
(S.N. Variava)

.....J.
(Dr. AR. Lakshmanan)

.....J.
(S.H. Kapadia)
New Delhi;
March 10, 2005.