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C.A.No. 659-661 OF 2001

ITEM No.33

Court No. 8

SECTION IIIA
A/N MATTER

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.659-661/2001

CRANE OWNERS ASSOCIATION & ORS.

Appellant (s)

VERSUS

STATE OF GUJARAT & ORS.

Respondent (s)

(prayer for interim relief)

Date : 27/04/2001 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SYED SHAH MOHAMMED QUADRI
HON'BLE MR. JUSTICE S.N. PHUKAN

For Appellant (s)

Mr.FS Nariman,Sr.Adv.
M/s Pratap Venugopal,Surekha Raman,Adv.
M/s. K.J. John & Co.,Adv.

For Respondent (s)

Mr.H.N.Salve,S.G.
Ms.Sumita Hazarika,Adv.
Ms. Hemantika Wahi,Adv.

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

.....L.....I.....T.....T.....T.....T.....T.....J.....J
.SP2

Heard Mr.FS Nariman, learned senior counsel for the appellants and Mr.HN Salve, learned Solicitor General for the respondents.

Mr.FS Nariman submits that the tax demanded from persons other than an individual is quite exorbitant and there is discrimination in the classification and prays for stay of the impugned notification. The learned Solicitor General submits that so far as the current year is concerned the tax has been paid by the concerned

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parties at the stage of renewal of the licences, which is however disputed by the learned counsel for the appellants. Be that as it may, the order we propose to pass is as follows:-

The members of the Crane Owners Association, the appellant no.1, shall pay 1/2 of the tax in demand and give surety for the balance amount to the satisfaction of the Comissioner -Transport, Taxation Authority,

individually at the time of renewal in future. Such of the members who have already paid tax will not be entitled to refund but they can avail the benefit of this order for the future period. There shall be a direction as stated above.

Liberty to mention.

.SP1

[Naresh Kumar]
Court Master

[Kanwal Singh]
Court Master