

M/s. Shahnas Trading Co. & Ors.Appellant(s)

versus

State of Kerala & Ors. ...Respondent(s)

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We see no reason to interfere with the judgment and order under appeal which, in turn, has followed an earlier decision of the High Court in Hazeer Mohammed Meera Sahib & Sons vs. Sales Tax Officer, II Circle, Trivandrum & Ors. (86 STC 99). We find no merit in the submission that the words "to satisfy himself that there is no evasion of tax" in Section 29A of the Kerala General Sales Tax Act should be read only in the context of the words "to verify the documents required by sub-section (2) of Section 29 to be in the possession of the person transporting the goods". That would be to limit the power of the officer to the verification of documents and to render the words "and to satisfy himself that there is no evasion of tax" otiose, which cannot be done.

We need to point out that the writ petition filed before the High Court did not question the constitutionality of any provision and, therefore, the question of constitutionality cannot

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now be raised in the grounds of the special leave petition.
The civil appeals are dismissed with costs.

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.....J.
(S.P. Bharucha)

.....J.
(R.C. Lahoti)

.....J.
(Y.K. Sabharwal)

New Delhi,
March 22, 2001.