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C.A.No. 3458-3459 OF 2000
ITEM NO.114

COURT NO.4

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 NOS.3458-3459 OF 2000

VIJAY KUMAR & CO.

Appellant (s)

VERSUS

COMNR. OF TRADE TAX, U.P.

Respondent(s)

(With office report)

Date: 17/03/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL
HON'BLE MR. JUSTICE ARIJIT PASAYAT
HON'BLE MR. JUSTICE C.K. THAKKER

For Appellant(s)Mr. Dhruv Agrawal,Adv.
Mr. Praveen Kumar,Adv.

For Respondent(s)Mr. S. Wasim A. Qadri,Adv.
Mr. Vikas Bansal,Adv.

Mr. Jatinder Kumar Bhatia,Adv.

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

The appeals are disposed of in terms of the signed order.

(Neena Verma) (Madhu Saxena)
Court Master Court Master

Signed order is placed on the file.
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.3458-3459 OF 2000

Vijay Kumar and Company
...Appellant

Versus

Commissioner of Trade Tax, Uttar Pradesh
...Respondent

O R D E R

The question which has been raised by the appellant is whether in exercise of powers under sub-section 4 of Section 11 of the U.P. Trade Tax Act, 1948, the High Court could have entertained the application of the respondent without formulating a substantial question of law at all. We have perused the judgment of the High Court. It is not clear as to what the question of law was to which the High Court sought to address itself. Accordingly, the judgment of the High

Court is set aside and the matters are remitted back to the High Court for the purpose of proceeding with the revisional applications after formulating the questions of law, if any, which arise in the facts of the case.

The appeals are, accordingly disposed of.

.....J.

(RUMA PAL)

.....J.

(ARIJIT PASAYAT)

.....J.

(C.K. THAKKER)

New Delhi,
March 17, 2005.