

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).7283/2009

BHARAT HEAVY ELECTRICALS LTD.

APPELLANT(S)

VERSUS

COMMISSIONER OF SALES TAX & ANR.

RESPONDENT(S)

WITH

CIVIL APPEAL NO(S).7287/2009

CIVIL APPEAL NO(S).7286/2009

CIVIL APPEAL NO(S).7285/2009

CIVIL APPEAL NO(S).7284/2009

O R D E R

1. The matter lies in a short compass.
The Allahabad High Court by order(s) dated 13.01.1998, 20.01.1998, 13.01.1998, 04.08.1998 and 15.10.1997 in Writ Petition Nos.1062/1993, 1406/1991, 1062/1993, 1407/1991 and 1215/1992 respectively, had directed the States of Tamil Nadu and Andhra Pradesh to refund the CST wrongly collected by the said States from the appellant. The tax was subsequently paid to the competent authority i.e. State of Uttarakhand by the appellant.
2. The High Court of Uttarakhand in the impugned order took note of the aforesaid order

of the Allahabad High Court and observed as follows :

"In support of his submission, he has placed before us the judgement of the Single Judge of Allahabad High Court rendered in Civil Misc. Writ Petition No.1410 of 1989, M/s. BHEL vs. Sales Tax officer and others. The learned Single Judge had directed the State of Tamil Nadu and Andhra Pradesh to adjust or refund the tax deposited before it. We do not find ourselves in agreement with the finding of the learned Single Judge. The onus of deposit of the tax was on the revisionist who had made inter-State Sales of the goods to its constituent units."

3. Perceiving the said part of the order of the High Court of Uttrakhand to be an impediment in the implementation of the order of the High Court of Allahabad for refund of the amount to the appellant, these appeals have been filed.

4. We do not see how the aforesaid part of the impugned order passed by the High Court of Uttarakhand can come in the way of due implementation of the order of the Allahabad High Court, by the States of Andhra Pradesh and Tamil Nadu, which were parties in the proceedings before the High Court of Allahabad.

Notwithstanding the disagreement expressed by the High Court of Uttrakhand with the High Court of Allahabad, the judgment of the High Court of Allahabad would continue to operate and bind the States of Tamil Nadu and Andhra Pradesh to act in accordance therewith.

5. Having clarified the matter we find no further live issue for consideration. The appeals are accordingly disposed of in the above terms.

.....,J.
(RANJAN GOGOI)

.....,J.
(PRAFULLA C. PANT)

.....,J.
(NAVIN SINHA)

NEW DELHI
JULY 27, 2017

ITEM NO.113

COURT NO.4

SECTION X

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 7283/2009

BHARAT HEAVY ELECTRICALS LTD.

Appellant(s)

VERSUS

COMMISSIONER OF SALES TAX & ANR.

Respondent(s)

WITH

C.A. No. 7286/2009 (X)

C.A. No. 7287/2009 (X)

C.A. No. 7285/2009 (X)

C.A. No. 7284/2009 (XIV)

Date : 27-07-2017 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI

HON'BLE MR. JUSTICE PRAFULLA C. PANT

HON'BLE MR. JUSTICE NAVIN SINHA

For Appellant(s) Mr. Sudhir Chandra, Sr. Adv.
Mr. Parijat Sinha, AOR
Mr. Gaurab Ghosh, Adv.

For Respondent(s) Mr. D.K. Singh, Adv.
Mr. Vinay Garg, AOR
Ms. Komal Mundhra, Adv.
Mr. Saurabh Agrawal, Adv.

Mr. Ravi Prakash Mehrotra, AOR (NP)

Ms. Bhuvneshwari Pathak, Adv.
Ms. Shilpi Satyapriya Satyam, Adv.
Mr. Rahul Kaushik, AOR

Mr. Abhishek Atrey, AOR

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

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

(NEETU KHAJURIA)
COURT MASTER

(ASHA SONI)
BRANCH OFFICER

(Signed order is placed on the file)