

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. OF 2022
@ SLP (C) NOS. 30776-30779/2008

THE STATE OF KERALA AND ORS. ETC. ETC.Appellant(s)

Vs.

K.A.GIRIJAN ETC. ETC.Respondent(s)

O R D E R

Leave granted.

Learned counsel for the parties submit *ad idem* that subject matter of these appeals squarely covered by this Court's order in C.A. No. 8316 of 2017 decided on 23.03.2017 and particularly referred to the following passage:

"During the hearing of arguments, counsel for both sides submitted that since the main challenge in the writ petitions which were filed by the writ petitioners before the High Court was predicated on the law laid down by the Constitution Bench in '*Atiabari Tea Co. Ltd.* (supra), the High Court essentially confined its discussion only on compensatory tax theory, as propounded in the aforesaid judgment, looking at the issue by only keeping in mind the aforesaid judgment and deciding as to whether the tax imposed by a particular statute is compensatory or not. Thus, when other issues are to be dealt with, as indicated above, we find that in many cases there is no adequate factual foundation and there is no discussion in the impugned judgments as well. It is also agreed by counsel for both the sides that in the absence thereof, it may not be possible for this Court to decide these issues.

According to us, in the aforesaid scenario, the appropriate course of action would be to permit the appellants to file fresh petitions by 31st May, 2017 raising the aforesaid issues with necessary factual background or any other constitutional/statutory issue which arises for consideration.

All these appeals are, accordingly, disposed of with the aforesaid liberty granted to the appellants. The interim orders which were passed by this Court and which are continued in these appeals shall continue till 31st May, 2017. It will be open to the appellants to seek interim orders. We make it clear that the High Courts shall deal with the interim prayers of stay on their own merits without being influenced by the fact that the stay order was passed in these cases or has been extended by this Court till 31st May, 2017. The High Courts, at that time, shall also consider the import and effect of the reference answered by the Nine Judges' Bench.

There are many applicants who have filed applications for intervention in some of the appeals, those applications for intervention are dismissed giving them liberty to file substantive writ petition in the High Courts on the same lines as given to others.

Some of the intervenors who had filed writ petitions in the High Courts but the High Courts did not entertain those petitions directing them to intervene in these matters. They are also given liberty."

In view of the submissions made by the learned counsel for the parties, these appeals also stand disposed of with the substance of the directions aforesaid with modifications that the necessary steps may be taken within four weeks and the parties may appear before the High Court on 02.11.2022.

All pending applications also stand disposed of.

.....J.
(DINESH MAHESHWARI)

.....J.
(BELA M. TRIVEDI)

New Delhi;
September 08, 2022.

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petitions for Special Leave to Appeal (C) Nos. 30776-30779/2008

(Arising out of impugned final judgment and order dated 27-06-2008 in WP No. 11175/2007 27-06-2008 in WP No. 24667/2007 27-06-2008 in WP No. 30035/2007 27-06-2008 in WP No. 8007/2007 passed by the High Court of Kerala at Ernakulam)

THE STATE OF KERALA AND ORS. ETC. ETC. Petitioner(s)

VERSUS

K.A.GIRIJAN ETC. ETC. Respondent(s)

Date : 08-09-2022 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE DINESH MAHESHWARI
HON'BLE MS. JUSTICE BELA M. TRIVEDIFor Petitioner(s) Mr. C. K. Sasi, AOR
Mr. Abdulla Nseeh, V.T., Adv.
Ms. Meena K. P., Adv.For Respondent(s) Mr. Aditya Bhattacharya, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Charanya Lakshmikumaran, AORUPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The appeals stand disposed of in terms of signed order.

All pending applications also stand disposed of.

(NEETA SAPRA)
COURT MASTER (SH)
(Signed order is placed on the file)(RANJANA SHAILEY)
COURT MASTER (NSH)