

SUPREME COURT OF INDIA

Govt. Medical Store Depot, Karnal

Vs.

State of Haryana

C.A.Nos.1331-1335 of 1972

(A. N. Ray, C.J.I., M. H. Beg, R. S. Sarkaria, P. N. Shinghal and Jaswant Singh, JJ.)

26.03.1976

JUDGEMENT

A. N. RAY, C. J.:-

1. These appeals are by certificate from the judgment dated 18th May 1971 of the Punjab and Haryana High Court.
2. The dispute between the parties was whether the Medical Store Depot of the Union is a dealer within the meaning of the Punjab General Sales Tax Act, 1948. The Union contended that the Depot is not a dealer. The State on the other hand contended that the Depot is a dealer within the meaning of the State Act.
3. The High Court came to the conclusion that the petitions were not maintainable by reason of Article 131 of the Constitution.

4. Both counsel state before us that the parties never raised any question as to Article 131 in the High Court. They further state that the question in issue does not fall within Article 131 of the Constitution but would turn on the provisions of the State Act.

5. It is not necessary for us to express any opinion at this stage on Article 131.

6. We are of opinion that the question which was raised in the High Court has to be decided by the High Court. The Judgment of the High Court is set aside. These matters are sent back to the High Court to be decided in accordance with law.

7. Parties state before us that it is an old dispute and further that the amount involved is large.

8 It is also desirable to point out that because of the delay and largeness of the amount in question the High Court will dispose of the matters within six months.

9. Parties will pay and bear their own costs.

Order accordingly.