

Manmohan Vig, Delhi and Others

Vs

State of Haryana and Others

Civil Writ Petition No. 5834 of 1980

(R. S. Sarkaria, O. Chinnappa Reddy JJ)

13.01.1981

ORDER

1. This writ petition is really covered by the judgment pronounced by us on December 15, 1980, in *M/s International Tourist Corporation v. State of Haryana*. Shri S. N. Kacker, learned counsel, however, urged that there was no material before us in that case to justify a conclusion that the State Government incurred any expenditure in connection with the National Highways to justify imposition of a tax of a compensatory and regulatory nature. He invited our attention to the budget of the Haryana Government to show that no expenditure was incurred in connection with the development, construction, improvement and maintenance of National Highways in the State of Haryana. There is no substance in the submission. We have pointed out in our judgment that the State Government incurs expenditure in connection with National Highways not by directly constructing or maintaining National Highways but by facilitating the transport of goods and passengers along the National Highways in various other ways such as lighting, traffic control, amenities for passengers halting places for buses and trucks etc. etc.

And not by eastern windows only, When daylight comes, comes in the light; In front the sun climbs slow, how slowly! But westward, look, the land is bright!##

2. The petition is, therefore, dismissed.

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