

SUPREME COURT OF INDIA

Atiabari Tea Company Limited

Vs.

State of Assam

(A. D. Koshal and V. R. Krishna Iyer JJ.)

04.09.1980

ORDER

The Text below is only a summarized version of the order pronounced

The Assam Taxation (on Goods Carried by Road or Inland Waterways) Act 1961 was upheld by the court. It was held that the plea of limitation had no substance as the actions done and proceedings taken under the earlier Act were revived and validated by virtue of section 34 of the later Act.