

SUREME COURT OF INDIA

Delite Carriers (Regd.)

Vs.

State of Haryana

(E Venkataramiah and R Misra JJ.)

23.04.1986

ORDER

1. We have explained in *Sodhi Transport Co. v. State of U.P.* [1980] 62 STC 381, decided on March 20, 1986, the object of establishing check-posts and introducing provisions in the sales tax law of a State which would facilitate inspection of goods which are carried from one State to another through a third State. In the above-mentioned decision we have upheld the provisions of Section 28-B of the U.P. Sales Tax Act, 1948 and the rules made thereunder. For the same reasons we uphold the provisions of Section 37 of the Haryana General Sales Tax Act, 1973, Rule 45 and form Nos. 38 and 39 of the Haryana General Sales Tax Rules, 1975.

2. These writ petitions are disposed of accordingly. There will be no order as to costs.