

Commissioner, Sales Tax, U. P.

Vs

M/s. Arun Industries

Civil Appeal No. 336 of 1988

(M.P. Thakkar, K.N. Singh, N.D. Ojha JJ)

20.01.1988

ORDER

1. Special leave granted.

2. Heard learned counsel for both the sides. An important question as regards the coverage of the Notification dated March 31, 1982 granting exemption from tax in respect of "sale of equipments generating or utilizing renewable source of energy" including equipments specified therein arises in this appeal. The meaning and content of the expression "renewable sources of energy" in the context of the equipment in question is an important question which has arisen. In view of the fact that additional material has been brought on record and this is a question which will arise from year to year in respect of a large number of assesseees, we think that the matter requires fuller consideration afresh. We, therefore, set aside the order of the High Court, and remit the matter to the High Court for a fresh decision in accordance with law. Liberty to the parties to place on record additional affidavit and additional material in order to enable the High Court to dispose of the matter satisfactorily. The appeal is allowed accordingly. There will be no order as to costs.

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