

Koluthara Exports Ltd.

Vs

State of Kerala and Others

Civil Appeal No. 12788 of 1996, With SLPS (C) Nos. 23932-36 of 1996

(CJI M. M. Punchhi, K. T. Thomas, S. R. Babu JJ)

24.03.1998

ORDER

The High Court in its order under appeal has relied on Gasket Radiators (P) Ltd. v. ESI Corpn. ((1985) 2 SCC 68 : 1985 SCC (L&S) 400) wherein a concept of impost in the form of compulsory contribution has been given birth to and whether such birth should further multiply, is a question touching the interpretation of the Constitution. We, therefore, refer this matter to the Constitution Bench of five Hon'ble Judges in order to test the correctness or otherwise of the Gasket case ((1985) 2 SCC 68 : 1985 SCC (L&S) 400).

Court Masters##