

Ganga Ram Sita Ram

Vs

State of U. P. and Others

Civil Appeals Nos. 3147-49 of 1995 with Nos. 4498 to 4502 of 1995

(S. P. Bharucha, V. N. Khare JJ)

12.08.1998

ORDER

Two learned Judges of this Court in *CST v. Gouti Bandhu* ((1997) 11 SCC 274) held that Explanation II to Section 3-D of the U.P. Sales Tax Act, 1948 could not be given retrospective effect. The attention of the Bench was not drawn to the earlier judgment of a Bench of four learned Judges of this Court in *Hiralal Rattanlal v. State of U.P.* ((1973) 1 SCC 216 : 1973 SCC (Tax) 307 : (1973) 2 SCR 502) where this provisions was held to be retrospective. For the purposes of these appeals, it is relevant to consider whether or nor the said Explanation has retrospective effect. It is appropriate, in the circumstances, that the appeals should be heard by a Bench of five learned Judges. The papers shall be placed before the Hon'ble the Chief Justice for appropriate directions.

Court Masters