

SUPREME COURT OF INDIA

Commissioner of Sales Tax, U.P.

Vs.

Eicher Goodearth Ltd.

C.A.Nos.2216-19 of 1997

(S. P. Bharucha, R. C. Lahoti and N. Santosh Hegde, JJ.)

11.01.2000

ORDER

1. We find in this matter that the High Court has gone into questions of fact and reversed the findings of the final fact finding authority namely the Tribunal. There was no justification for it to do so. A mere statement in the grounds of appeal before the High Court that the findings of fact were arbitrary is not enough nor is the observation made by the High Court in regard to one of the three items that are in dispute before us, namely insurance, that the findings thereon were perverse. We find, on the findings of fact reached by the Tribunal, no justification for the High Court's interference with the order under appeal before it, insofar as it related to the items of insurance service performance deposit and defective 'C' Form for the two years in question. The civil appeals are allowed and the order under appeal is set aside, insofar as these three items are concerned.

2. No order as to costs.

Order accordingly.