

**SUPREME COURT OF INDIA**

State of A.P.

Vs

A.P. State Road Transport Corporation

(B.N. Kirpal and M.B. Shah JJ.)

09.02.2000

**ORDER**

1. On 29th September, 1999, a Constitution Bench of this Court took note of the fact that the present dispute is between the State of Andhra Pradesh and its wholly owned Respondent-Corporation. The question involved is whether sale by the Respondent of old tyres, tubes, etc. would attract liability to sales tax and whether the Respondent carries on business or not. In the said order, it was observed that it would be a waste of Court's time to go into this matter when the Appellant wholly owns the Respondent. It was also noticed that the issue no longer survived because the law stands amended with effect from 1996.

2. These appeals were adjourned by 12 weeks and it was noticed that the Court expected to be told that a settlement had been arrived at between the owner and the owned, namely, the Appellant and the Respondent.

3. Learned Counsel for the Respondent has placed before us a copy of the letter dated 27th October, 1999 written by the Vice-Chairman and Managing Director of the Respondent Corporation to the Secretary to the Government Revenue (Commercial Taxes) Government of Andhra Pradesh, bringing to his notice the said order dated 29th September, 1999 of this Court. It was stated in this letter that the decision should be communicated to the said Managing Director for information to this Court. Learned Counsel for the Respondent submits that the Corporation has received no response from the Appellant to the said letter dated 27th October, 1999. Learned Counsel appearing for the Appellant is also not in a position to inform the Court what action, if any, has been taken by the State pursuant to our orders dated 29th October, 1999.

4. Under the circumstances while leaving the question of law open, we see no reason as to why this Court should in a matter like this, exercise its jurisdiction under Article 136 of the Constitution. The appeals are, accordingly, dismissed.

No order as to costs.