

SUPREME COURT OF INDIA

State of W.B.

Vs.

Jindal India Ltd.

(S. P. Bharucha, S. N. Phukan and Ruma Pal, JJ.)

16.02.2000

ORDER

The Text below is only a summarized version of the order pronounced

This appeal is against the order of the West Bengal Taxation Tribunal where the tribunal held that as the respondent had filed the declaration under section 13 at the check post and the inspector was satisfied that the product was steel strips, the case should not have been reopened. The court held that the authority can reopen the case under Section 17 of the act and therefore quashed the order of the tribunal and sent the case back to the tribunal for redefining whether the goods are taxable or not.