

SUPREME COURT OF INDIA

Commissioner, Sales Tax

Vs

Prag Ice & Oil Mills

(S. Rajendra Babu and S.N. Phukan JJ.)

29.02.2000

ORDER

1. In this appeal the grievance made by the Appellant is that the High Court has not examined the matter in the way in which it should have been done. It is submitted that the question raised is whether a sale is of inter state or intra-state nature though dependent on facts, the inference to be drawn is one of law and, therefore, the High Court ought to have considered the matter placed before it and not merely, dispose it of by stating that the question was concluded by finding of facts by the Tribunal and so does not call for interference.

2. The order made by the High Court is cryptic and does not deal with the conclusion of facts arising in the case (and?) legal inferences thereto in deciding the case one way or the other/Therefore, we set aside the order passed by the High Court and remit the matter back to the High Court for fresh consideration in accordance with law. The appeal is allowed accordingly. There will be no order as to costs.