

**SUPREME COURT OF INDIA**

Union of India (Uoi)

Vs.

Sharwan K. Rajgarhia

(B.N. Kirpal and S. S. Quadri JJ.)

05.05.2000

**ORDER**

**B.N. KIRPAL, J.**

1. Leave granted.

2. Deemed service has been effected without expressing any opinion on the merits of the case. We are of the opinion that the High Court ought not to have stayed the operation of the Finance Act more so, when the order in question does not contain any reason as to why stay was being granted. Normally operation of Finance Act is not stayed pending the hearing of a writ petition unless there are some compelling circumstances which have not been shown in the present case. We therefore, allow this appeal and set aside the order dated 7th April, 1999 of the High Court which had stayed to the extent same had stayed the operation of provision of Chapter V of the Finance Act, 1994 as amended by Finance Act No. 2 of 1998 in so far as it related to Chartered Accountants.