

SUPREME COURT OF INDIA

Commercial Tax Officer

Vs.

Canara Bank

C.A.No. 2562 of 1997

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

26.07.2000

ORDER

1. Learned counsel for the respondents make the following statement :

"In view of the fact that for a proper appreciation of the legal issues arising for consideration, the particulars of the nature of transactions is necessary, leave is sought for withdrawing the writ petitions with liberty to raise all the issues factual and legal, before the concerned authority."

2. The statement is made after we have heard learned counsel for the appellants and, partly, learned counsel for the respondents and have expressed our strong, prima facie, reservations about the correctness of the judgments under appeal.

3. On the application of learned counsel for the respondents aforestated, the writ petitions filed before the High Courts of Karnataka and Kerala (Writ Petition Nos.

18751/88, 13591/89, 1339/93-H, 9508/94-F, 962-63/93-M and 15547/92-A) are allowed to be withdrawn. Consequently, the judgments and orders delivered therein and in appeals therefrom, i.e., the judgments and orders under appeal stand set aside.

4. All arguments shall be open to either side in proceedings before the Sales Tax authorities.

5. No order as to costs.

Order accordingly.