

**SUPREME COURT OF INDIA**

Trade Tax Officer

Vs.

Roadways India

C.A.Nos.7437-7438, 7513 and 7514-16 of 1997

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

12.01.2000

**JUDGMENT**

**S.P. BHARUCHA, J.**

1. These writ petitions ought not to have been entertained by the High Court. Questions of facts were obviously involved as to the manner in which the motor vehicles were used. The writ petition was not the appropriate means of dealing with the issue. The civil appeals are allowed. The orders under appeal are set aside. The writ petitions are dismissed.

2. It shall be open to the parties to take all available contentions in the assessment proceedings.

3. No order as to costs.