

SUPREME COURT OF INDIA

Commissioner of Sales Tax, U.P.

Vs.

Kumaon Tractors & Motors

(M. B. Shah and R. P. Sethi JJ.)

25.07.2001

ORDER

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

Whether High Court exceeded its jurisdiction under Section 11 by interfering with concurrent findings of facts arrived by authorities. Section 11 confers limited jurisdiction to interfere with Order of Tribunal only on question of law. High Court cannot reappreciate evidence.