

SUPREME COURT OF INDIA

State of Uttaranchal & Anr.

Vs.

Kailash Motors & Anr.

C.A.No.1695 of 2008

(S.H.Kapadia and J.M.Panchal,JJ.)

29.02.2008

ORDER

(Arising out of SLP(C)No. 5686/2007)

1. Leave granted.

2. An important question of law arose for determination before the High Court, namely, whether the right to recover taxes under U.P. General Sales Tax Act prior to the State Reorganization Act 2000 lay with State of U.P. or with State of Uttaranchal. High Court has not decided the above issue. There is no discussion regarding provisions of 2000 Act. By impugned judgment the writ petition is ordered to be re-transferred to Allahabad High Court, unanswered. We set aside the impugned judgment and remit the matter to the Uttaranchal High Court for fresh consideration in accordance with law. This Appeal is allowed with no order as to costs.