

SUPREME COURT OF INDIA

Tata Steel Limited

Vs.

State of Jharkhand

C.A.No.3457 of 2008

(S.H. Kapadia and B. Sudershan Reddy JJ.)

30.04.2008

ORDER

1. Leave granted.

2. This matter is a sequel to Civil Appeal No. 3450 of 2008 (Arising out of SLP (C) No.7272 of 2007) - State of Jharkhand & others v. Atibir Hi-Tech Pvt. Ltd., Giridh and Anr. Two questions arose for determination before High Court of Jharkhand at Ranchi in original Writ Petition (T) No.6163 of 2006 which came to be decided vide judgment and order dated 11.1.07 ("impugned judgment", for short).

3. The two questions were:

“(a) Whether Department was entitled to reopen the completed assessment under the provisions of Bihar Electricity Duty Act, 1948;

and (b) Whether Tata Steel Ltd. (appellant herein) is an assessee under the said 1948 Act.”

4. The High Court has not considered the first above-mentioned issue. It has not decided the question as to whether the Department was justified in reopening the assessment. Therefore, we hereby set aside the impugned judgment and remit the matter to the High Court for fresh consideration in accordance with law.

5. As regards the second point, namely, whether the appellant, Tata Steel Ltd., is an assessee under the said 1948 Act, we may state that the dispute in that regard is covered by our order in Civil Appeal No 3450 of 2008 (Arising out of SLP (C) No.7272 of 2007) - State of Jharkhand & others v. Atibir Hi-Tech Pvt. Ltd., Giridh and Anr. We may state that Tata Steel Ltd. in its original writ petition before the High Court had raised the dispute, namely, that Damodar Valley Corporation alone was the assessee and that Tata Steel Ltd. could not be an assessee under the 1948 Act. For the sake of clarity and to avoid confusion we direct the appellant-Tata Steel Ltd. to file an independent writ petition on this count before the High

Court within four weeks from today and if the High Court is so moved within the stipulated period, it is requested to hear the independent writ petition of Tata Steel Ltd. along with the original Writ Petition (T) No.6163 of 2006 filed by M/s. Atibir Hi-Tech Pvt. Ltd., Giridh v. State of Jharkhand & others so that both the matters could be heard simultaneously and disposed of together.

6. Subject to what is stated hereinabove, this civil appeal stands disposed of with no order as to costs.