

ITEM NO.34

COURT NO.4

SECTION III

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

PETITION(S) FOR SPECIAL LEAVE TO APPEAL (C) NO(S). 12739/2009
(ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 14/03/2008
IN WA NO. 7044/2001 PASSED BY THE HIGH COURT OF KARNATAKA AT
BANGALORE)

UNION OF INDIA AND ANR.

PETITIONER(S)

VERSUS

STATE OF KARNATAKA & ANR.

RESPONDENT(S)

(WITH INTERIM RELIEF AND OFFICE REPORT)

Date : 21/04/2017 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE RANJAN GOGOI

HON'BLE MR. JUSTICE NAVIN SINHA

For Petitioner(s)

Mr. A.N.S. Nadkarni, ASG
Mr. A.K. Panda, Sr. Adv.
Mr. Ashok K. Srivastava, Adv.
Ms. Prerna Kumari, Adv.
Mr. Raj Bahadur Yadav, Adv.
For Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Devadatt Kamat, AAG
Mr. Joseph Aristotle S., Adv.
Ms. Priya Aristotle, Adv.
Ms. K. Priyadarshini, Adv.
Mr. Ashish Yadav, Adv.
Mr./Ms. Romsha Raj, Adv.

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The appeal is disposed of in terms of the signed
order.

[VINOD LAKHINA]
COURT MASTER

[ASHA SONI]
COURT MASTER

[SIGNED ORDER IS PLACED ON THE FILE]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S) 5474 OF 2017
[Arising out of Special Leave Petition
(Civil) No.12739/2009]

UNION OF INDIA AND ANR. . . . APPELLANT(S)

VERSUS

STATE OF KARNATAKA
& ANR. . . . RESPONDENT(S)

ORDER

1. Leave granted.
2. We have heard the learned counsels for the parties.
3. Having considered the matter we are of the view that the learned single judge of the High Court was correct in interpreting Rule 9A-(3) of the Karnataka Tax on Entry of Goods Rules, 1979 by holding only that part of Diesel used within the State of Karnataka that would be exigible to entry tax. The Division Bench of the High Court in appeal, in our

considered view, was not correct in reversing the said determination made by the learned single judge. Consequently, while holding the Diesel brought into the local area of the State of Karnataka to be exigible to entry tax we modify the order of the Division Bench of the High Court and restore the partial relief granted by the learned single judge of the High Court to the appellants before us.

4. With the aforesaid modification of the order of the Division Bench of the High Court, the present appeal is disposed of.

.....,J.
(RANJAN GOGOI)

.....,J.
(NAVIN SINHA)

NEW DELHI
APRIL 21, 2017