PETITIONER:
FRICK INDIA LTD.

Vs.

RESPONDENT:
STATE OF HARYANA

DATE OF JUDGMENT13/05/1994

BENCH:
AHMADI, A.M. (J)
BENCH:
AHMADI, A.M. (J)
VENKATACHALLIAH, M.N.(CJ)
VERMA, JAGDISH SARAN (J)
RAY, G.N. (J)
BHARUCHA S.P. (J)

CITATION:
1994 AIR 2410 1994 SCC (5) 559
JT 1994 (7) 20 1994 SCALE (2)1043

ACT:

HEADNOTE:

JUDGMENT:
The Judgment of the Court was delivered by
AHMADI, J.- In view of the decision rendered by the Constitution Bench in J.K. Synthetics Ltd. v. CTO1 , since the relevant provisions of the Haryana General Sales Tax Act are analogous to those of the Rajasthan Sales Tax Act, this petition must also succeed. We, therefore, allow this petition and direct that the amount of interest levied and collected from the petitioners under the Haryana General Sales Tax Act as well as the Central Sales Tax Act shall be refunded to the petitioners within three months from today with interest at 12% per annum from the date of actual recovery till refund. There will, however, be no order as to costs in the facts and circumstances of the case. CMP will also stand disposed of.
+ Under Article 32 of the Constitution of India
1 (1994) 4 SCC 276
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