

M/S. JINDAL STAINLESS LTD. & ANR.

A

v.

STATE OF HARYANA AND ORS.

(Civil Appeal No. 3453 of 2002 etc. etc.)

APRIL 16, 2010

B

**[S.H. KAPADIA, ALTAMAS KABIR, B. SUDERSHAN
REDDY, P. SATHASIVAM AND SURINDER SINGH
NIJJAR, JJ.]**

Taxation:

C

*Entry Tax – Validity of Entry Tax enactments – Court being of the view that law laid down by Constitution Bench of Supreme Court in *Atiabari Tea Co.** and *Automobile Transport (Rajasthan) Ltd.***, needs reconsideration, referred the matter to larger Bench, inter alia on the aspects of: Interplay/interrelationship between Article 304(a) and Article 304(b) of the Constitution of India; the significance of the word “and” between Article 304(a) and 304(b); the significance of the non obstante clause in Article 304; the balancing of freedom of trade and commerce in Article 301 vis-à-vis the State’s authority to levy taxes under Article 245 and Article 246 of the Constitution read with the appropriate legislative Entries in the Seventh Schedule, particularly in the context of movement of trade and commerce; whether Article 304(a) and Article 304(b) deal with different subjects? Whether the impugned taxation law to be valid under Article 304(a) must also fulfil the conditions mentioned in Article 304(b) including Presidential assent? Whether the word “restrictions” in Article 302 and in Article 304(b) includes tax laws? Whether validity of a law impugned as violative of Article 301 should be judged only in the light of the test of non-discrimination? Does Article 303 circumscribe Article 301? Whether “internal goods” would come under Article 304(b) and “external goods” under 304(a)? Whether “per se test” propounded in *Atiabari’s* case should*

D

E

F

G

H

- A or should not be rejected? Whether tax simpliciter constitutes a restriction under Part XIII of the Constitution? Whether the word "restriction" in Article 304(b) includes tax laws? Is taxation justiciable? Whether the "working test" laid down in *Atiabari* makes a tax law per se violative of Article 301? Inter-relationship between Article 19(1)(g) and Article 301 of the Constitution?" – Constitution of India, 1950 – Articles 19(1)(g), 245, 246, 301, 302, 303, 304(a) and (b) – Supreme Court Rules, 1966 – O. 7, r.2.
- B

- **Atiabari Tea Co. Ltd. vs. The State of Assam and Ors.* (1961) 1 SCR 809; and ***The Automobile Transport (Rajasthan) Ltd. vs. The State of Rajasthan and Ors.* (1963) 1 SCR 491 – referred to.
- C

Supreme Court Rules, 1966:

- D O. 7, r.2 – Reference to larger Bench – Test – Discussed – Applying the test laid down in *Keshav Mills Co. Ltd.** and *Central Board of Dawoodi Bohra Community***, Court felt that on a number of aspects a larger Bench of Supreme Court needs to revisit the interpretation of Part XIII of the Constitution
- E including various tests propounded in the judgments of the Constitution Bench of this Court in *Atiabari Tea Co. and Automobile Transport (Rajasthan) Ltd. – Entry Tax – Precedent – Administration of Justice.*
- F **Keshav Mills Co. Ltd. vs. Commissioner of Income-tax, Bombay North* (1965) 2 SCR 908; ***Central Board of Dawoodi Bohra Community and Anr. vs. State of Maharashtra and Anr.* (2004) Suppl. 6 SCR 1054 = (2005) 2 SCC 673; and *G.K. Krishnan and Ors. vs. State of Tamil Nadu and Ors.* (1975) 2 SCR 715 = (1975) 1 SCC 375 – referred to.
- G

Case Law Reference:

- | | | | |
|---|------------------|-------------|--------|
| | (1961) 1 SCR 809 | referred to | para 2 |
| H | (1963) 1 SCR 491 | referred to | para 2 |

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS.

745

(1965) 2 SCR 908	referred to	para 4	A
(2004) Suppl. 6 SCR 1054	referred to	para 5	
(1975) 2 SCR 715	referred to	para 8	

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 3453 of 2002. B

From the Judgment & Order dated 21.12.2001 of the High Court of Punjab and Haryana at Chandigarh in WP No. 6630 of 2000.

WITH

S.L.P. (C) No.10003 of 2004	S.L.P. (C) No.10563 of 2004	
S.L.P. (C) No.10007 of 2004	S.L.P. (C) No.10381 of 2004	
S.L.P. (C) No.10129 of 2004	S.L.P. (C) No.10382 of 2004	D
S.L.P. (C) No.10133 of 2004	S.L.P. (C) No.10384 of 2004	
S.L.P. (C) No.10134 of 2004	S.L.P. (C) No.10385 of 2004	
S.L.P. (C) No.10153 of 2004	S.L.P. (C) No.10391 of 2004	
S.L.P. (C) No.10154 of 2004	S.L.P. (C) No.10402 of 2004	E
S.L.P. (C) No.10156 of 2004	S.L.P. (C) No.10403 of 2004	
S.L.P. (C) No.10161 of 2004	S.L.P. (C) No.10404 of 2004	
S.L.P. (C) No.10164 of 2004	S.L.P. (C) No.10407 of 2004	
S.L.P. (C) No.10167 of 2004	S.L.P. (C) No.10417 of 2004	F
S.L.P. (C) No.10206 of 2004	S.L.P. (C) No.10449 of 2004	
S.L.P. (C) No.10207 of 2004	S.L.P. (C) No.10493 of 2004	
S.L.P. (C) No.10232 of 2004	S.L.P. (C) No.10495 of 2004	
S.L.P. (C) No.10366 of 2004	S.L.P. (C) No.10497 of 2004	G
S.L.P. (C) No.10505 of 2004	S.L.P. (C) No.10501 of 2004	
S.L.P. (C) No.10539 of 2004	S.L.P. (C) No.11266 of 2004	
S.L.P. (C) No.10557 of 2004	S.L.P. (C) No.11271 of 2004	H

- | | | |
|---|-----------------------------|------------------------------------|
| A | S.L.P. (C) No.11274 of 2004 | S.L.P. (C) No.14835 of 2007 |
| | S.L.P. (C) No.11320 of 2004 | S.L.P. (C) No.14837 of 2007 |
| | S.L.P. (C) No.10566 of 2004 | S.L.P. (C) No.11326 of 2004 |
| | S.L.P. (C) No.10567 of 2004 | S.L.P. (C) No.11328 of 2004 |
| B | S.L.P. (C) No.10568 of 2004 | S.L.P. (C) No.11329 of 2004 |
| | S.L.P. (C) No.10569 of 2004 | S.L.P. (C) No.11370 of 2004 |
| | S.L.P. (C) No.10571 of 2004 | S.L.P. (C) Nos.12424-12425 of 2008 |
| | S.L.P. (C) No.10694 of 2007 | S.L.P. (C) No.1288 of 2007 |
| C | S.L.P. (C) No.10704 of 2004 | S.L.P. (C) No.12959 of 2007 |
| | S.L.P. (C) No.10706 of 2004 | Transferred Case (C) No.13 of 2004 |
| | S.L.P. (C) No.10708 of 2004 | S.L.P. (C) No.13327 of 2008 |
| D | S.L.P. (C) No.10736 of 2004 | S.L.P. (C) No.13806 of 2007 |
| | S.L.P. (C) No.10906 of 2004 | S.L.P. (C) No.13889 of 2008 |
| | S.L.P. (C) No.10907 of 2004 | S.L.P. (C) No.14070 of 2007 |
| | S.L.P. (C) No.10908 of 2004 | S.L.P. (C) Nos.14232-14252 of 2008 |
| E | S.L.P. (C) No.10909 of 2004 | S.L.P. (C) No.14380 of 2005 |
| | S.L.P. (C) No.10910 of 2004 | S.L.P. (C) Nos.14454-14778 of 2008 |
| | S.L.P. (C) No.10923 of 2004 | S.L.P. (C) No.14819 of 2007 |
| | S.L.P. (C) No.10929 of 2004 | S.L.P. (C) No.14820 of 2007 |
| F | S.L.P. (C) No.10977 of 2004 | S.L.P. (C) No.14821 of 2007 |
| | S.L.P. (C) No.1101 of 2007 | S.L.P. (C) No.14823 of 2007 |
| | S.L.P. (C) No.11012 of 2004 | S.L.P. (C) No.14824 of 2007 |
| | S.L.P. (C) No.14826 of 2007 | S.L.P. (C) No.15630 of 2008 |
| G | S.L.P. (C) No.14828 of 2007 | S.L.P. (C) No.15631 of 2008 |
| | S.L.P. (C) No.14830 of 2007 | S.L.P. (C) No.15632 of 2008 |
| | S.L.P. (C) No.14832 of 2007 | S.L.P. (C) No.15633 of 2008 |
| | S.L.P. (C) No.14833 of 2007 | S.L.P. (C) No.15643 of 2008 |
| H | | |

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS. **747**

S.L.P. (C) No.15647 of 2008	S.L.P. (C) No.17271 of 2008	A
S.L.P. (C) No.14838 of 2007	S.L.P. (C) No.15652 of 2008	
S.L.P. (C) No.14839 of 2007	S.L.P.(C) No.15653 of 2008	
S.L.P. (C) No.14841 of 2007	S.L.P. (C) No.15655 of 2008	
S.L.P. (C) No.14842 of 2007	S.L.P. (C) No.15656 of 2008	B
S.L.P. (C) No.14845 of 2007	S.L.P. (C) No.15657 of 2008	
S.L.P. (C) No.14846 of 2007	S.L.P. (C) No.15659 of 2008	
S.L.P. (C) No.14847 of 2007	S.L.P. (C) No.15660 of 2008	
S.L.P. (C) Nos.15082-15085 of 2007	S.L.P. (C) No.15807 of 2007	C
S.L.P. (C) No.15161 of 2008	S.L.P. (C) No.15934 of 2008	
S.L.P. (C) No.15164 of 2008	S.L.P. (C) No.16351 of 2007	
S.L.P. (C) No.15179 of 2008	S.L.P. (C) No.16664 of 2008	D
S.L.P. (C) No.....CC 15314/2008	S.L.P. (C) No.16667 of 2008	
S.L.P. (C) No.15405 of 2008	S.L.P. (C) No.16689 of 2008	
S.L.P. (C) No.15540 of 2008	S.L.P. (C) No.16733 of 2008	
S.L.P. (C) No.15628 of 2008	S.L.P. (C) No.16754 of 2008	E
S.L.P. (C) No.15629 of 2008	S.L.P. (C) No.16772 of 2008	
S.L.P. (C) No.16885 of 2008	S.L.P. (C) No.16832 of 2008	
S.L.P. (C) No.16926 of 2008	S.L.P. (C) No.16865 of 2008	
S.L.P. (C) No.16930 of 2008	S.L.P. (C) No.17374 of 2008	F
S.L.P. (C) No.17192 of 2008	S.L.P. (C) No.17375 of 2008	
S.L.P. (C) No.17193 of 2008	S.L.P. (C) No.17376 of 2008	
S.L.P. (C) No.17203 of 2008	S.L.P. (C) No.17377 of 2008	
S.L.P. (C) No.17204 of 2008	S.L.P. (C) No.17589 of 2007	G
S.L.P. (C) No.17233 of 2008	S.L.P. (C) No.17590 of 2007	
S.L.P. (C) No.17267 of 2008	S.L.P. (C) No.17892 of 2008	
S.L.P. (C) No.17269 of 2008	S.L.P. (C) No.17905 of 2007	H

A	S.L.P. (C) No.17906 of 2007	S.L.P. (C) No.17939 of 2007
	S.L.P. (C) No.17907 of 2007	S.L.P. (C) No.17941 of 2007
	S.L.P. (C) No.17908 of 2007	S.L.P. (C) No.17942 of 2007
	S.L.P. (C) No.17272 of 2008	S.L.P. (C) No.17943 of 2007
B	S.L.P. (C) No.17274 of 2008	S.L.P. (C) No.17909 of 2007
	S.L.P. (C) No.17276 of 2008	S.L.P. (C) No.17910 of 2007
	S.L.P. (C) No.17277 of 2008	S.L.P. (C) No.17911 of 2007
	S.L.P. (C) No.17279 of 2008	S.L.P. (C) No.17913 of 2007
C	S.L.P. (C) No.17280 of 2008	S.L.P. (C) No.17914 of 2007
	S.L.P. (C) No.17282 of 2008	S.L.P. (C) No.17915 of 2007
	S.L.P. (C) No.17367 of 2008	S.L.P. (C) No.17916 of 2007
D	S.L.P. (C) No.17368 of 2008	S.L.P. (C) No.17917 of 2007
	S.L.P. (C) No.17369 of 2008	S.L.P. (C) No.17918 of 2007
	S.L.P. (C) No.17370 of 2008	S.L.P. (C) No.17919 of 2007
	S.L.P. (C) No.17372 of 2008	S.L.P. (C) No.17920 of 2007
E	S.L.P. (C) No.17373 of 2008	S.L.P. (C) No.17921 of 2007
	S.L.P. (C) No.17923 of 2007	S.L.P. (C) No.17922 of 2007
	S.L.P. (C) No.17924 of 2007	S.L.P. (C) No.17972 of 2007
	S.L.P. (C) No.17925 of 2007	S.L.P. (C) No.17973 of 2007
F	S.L.P. (C) No.17926 of 2007	S.L.P. (C) No.17974 of 2007
	S.L.P. (C) No.17929 of 2007	S.L.P. (C) No.17975 of 2007
	S.L.P. (C) No.17930 of 2007	S.L.P. (C) No.17976 of 2007
	S.L.P. (C) No.17933 of 2007	S.L.P. (C) No.17977 of 2007
G	S.L.P. (C) No.17934 of 2007	S.L.P. (C) No.17978 of 2007
	S.L.P. (C) No.17936 of 2007	S.L.P. (C) No.17979 of 2007
	S.L.P. (C) No.17937 of 2007	S.L.P. (C) No.17980 of 2007
	S.L.P. (C) No.17938 of 2007	S.L.P. (C) No.17981 of 2007
H		

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS. 749

S.L.P. (C) No.17982 of 2007	S.L.P. (C) No.18059 of 2007	A
S.L.P. (C) No.17983 of 2007	S.L.P. (C) No.18061 of 2007	
S.L.P. (C) No.17984 of 2007	S.L.P. (C) No.18062 of 2007	
S.L.P. (C) No.18036 of 2007	S.L.P. (C) No.18063 of 2007	
S.L.P. (C) No.18037 of 2007	S.L.P. (C) No.18064 of 2007	B
S.L.P. (C) No.18038 of 2007	S.L.P. (C) No.18065 of 2007	
S.L.P. (C) No.17944 of 2007	S.L.P. (C) No.18066 of 2007	
S.L.P. (C) No.17957 of 2007	S.L.P. (C) No.18067 of 2007	
S.L.P. (C) No.17959 of 2007	S.L.P. (C) No.18039 of 2007	C
S.L.P. (C) No.17960 of 2007	S.L.P. (C) No.18040 of 2007	
S.L.P. (C) No.17961 of 2007	S.L.P. (C) No.18040 of 2008	
S.L.P. (C) No.17962 of 2007	S.L.P. (C) No.18041 of 2007	
S.L.P. (C) No.17963 of 2007	S.L.P. (C) No.18042 of 2007	D
S.L.P. (C) No.17964 of 2007	S.L.P. (C) No.18043 of 2007	
S.L.P. (C) No.17965 of 2007	S.L.P. (C) No.18044 of 2007	
S.L.P. (C) No.18046 of 2007	S.L.P. (C) No.18045 of 2007	E
S.L.P. (C) No.18047 of 2007	S.L.P. (C) No.18075 of 2007	
S.L.P. (C) No.18048 of 2007	S.L.P. (C) No.18076 of 2007	
S.L.P. (C) No.18049 of 2007	S.L.P. (C) No.18077 of 2007	
S.L.P. (C) No.18050 of 2007	S.L.P. (C) No.18078 of 2007	F
S.L.P. (C) No.18051 of 2007	S.L.P. (C) No.18079 of 2007	
S.L.P. (C) No.18053 of 2007	S.L.P. (C) No.18080 of 2007	
S.L.P. (C) No.18054 of 2007	S.L.P. (C) No.18081 of 2007	
S.L.P. (C) No.18055 of 2007	S.L.P. (C) No.18082 of 2007	G
S.L.P. (C) No.18056 of 2007	S.L.P. (C) No.18083 of 2007	
S.L.P. (C) No.18057 of 2007	S.L.P. (C) No.18084 of 2007	
S.L.P. (C) No.18058 of 2007	S.L.P. (C) No.18085 of 2007	H

- | | | |
|---|-----------------------------------|------------------------------------|
| A | S.L.P. (C) No.18086 of 2007 | S.L.P. (C) No.19059 of 2007 |
| | S.L.P. (C) No.18087 of 2007 | S.L.P. (C) No.19060 of 2007 |
| | S.L.P. (C) No.18088 of 2007 | S.L.P. (C) No.19062 of 2007 |
| | S.L.P. (C) No.18089 of 2007 | S.L.P. (C) No.19064 of 2007 |
| B | S.L.P. (C) No.18090 of 2007 | S.L.P. (C) No.19066 of 2007 |
| | S.L.P. (C) No.18091 of 2007 | S.L.P. (C) No.19068 of 2007 |
| | S.L.P. (C) No.18092 of 2007 | S.L.P. (C) No.19070 of 2007 |
| | S.L.P. (C) No.18344 of 2008 | S.L.P. (C) No.19071 of 2007 |
| C | S.L.P. (C) No.18346 of 2008 | S.L.P. (C) No.19072 of 2007 |
| | S.L.P. (C) No.18354 of 2008 | S.L.P. (C) No.19073 of 2007 |
| | S.L.P. (C) No.18068 of 2007 | S.L.P. (C) No.19074 of 2007 |
| | S.L.P. (C) No.18069 of 2007 | S.L.P. (C) Nos.18360-18364 of 2008 |
| D | S.L.P. (C) No.18073 of 2007 | S.L.P. (C) No.18379 of 2008 |
| | S.L.P. (C) No.18074 of 2007 | S.L.P. (C) No.18405 of 2008 |
| | S.L.P. (C) No.18532 of 2008 | S.L.P. (C) No.19076 of 2007 |
| E | S.L.P.(C) Nos.18684-18714 of 2008 | S.L.P. (C) No.19077 of 2007 |
| | S.L.P. (C) No.18857 of 2008 | S.L.P. (C) No.19094 of 2007 |
| | S.L.P. (C) No.18865 of 2008 | S.L.P. (C) No.19095 of 2007 |
| | S.L.P. (C) No.19030 of 2008 | S.L.P. (C) No.19096 of 2007 |
| F | S.L.P. (C) No.19049 of 2007 | S.L.P. (C) No.19099 of 2007 |
| | S.L.P. (C) No.19049 of 2008 | S.L.P. (C) No.19100 of 2007 |
| | S.L.P. (C) No.19050 of 2007 | S.L.P. (C) No.19101 of 2007 |
| | S.L.P. (C) No.19051 of 2007 | S.L.P. (C) No.19102 of 2007 |
| G | S.L.P. (C) No.19052 of 2007 | S.L.P. (C) No.19103 of 2007 |
| | S.L.P. (C) No.19053 of 2007 | S.L.P. (C) No.19104 of 2007 |
| | S.L.P. (C) No.19055 of 2007 | S.L.P. (C) No.19105 of 2007 |
| | S.L.P. (C) No.19057 of 2007 | S.L.P. (C) No.19106 of 2007 |
| H | | |

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS.

751

S.L.P. (C) No.19107 of 2007	S.L.P. (C) No.19849 of 2008	A
S.L.P. (C) No.19108 of 2007	S.L.P. (C) No.19867 of 2008	
S.L.P. (C) No.19110 of 2007	S.L.P. (C) No.19986 of 2008	
S.L.P. (C) No.19111 of 2007	S.L.P. (C) No.20089 of 2008	
S.L.P. (C) No.19113 of 2007	S.L.P. (C) No.20165 of 2008	B
S.L.P. (C) No.19114 of 2007	S.L.P. (C) No.20527 of 2007	
S.L.P. (C) No.19141 of 2008	S.L.P. (C) No.20529 of 2007	
S.L.P. (C) No.19505 of 2007	S.L.P. (C) No.20559 of 2007	
S.L.P. (C) No.19506 of 2007	S.L.P. (C) No.21910 of 2007	C
S.L.P. (C) No.19507 of 2007	S.L.P. (C) No.22081 of 2008	
S.L.P. (C) No.19508 of 2007	S.L.P. (C) No.20766 of 2008	
S.L.P. (C) No. 19510 of 2007	S.L.P. (C) No.20795 of 2008	D
S.L.P. (C) No.19511 of 2007	S.L.P. (C) No.21107 of 2008	
S.L.P. (C) No.19512 of 2007	S.L.P. (C) No.21404 of 2007	
S.L.P. (C) No.19513 of 2007	S.L.P. (C) No.21635 of 2007	
S.L.P. (C) No.19514 of 2007	S.L.P. (C) No.21819 of 2008	E
S.L.P. (C) No.19515 of 2007	S.L.P. (C) No.21841 of 2007	
S.L.P. (C) No.19516 of 2007	S.L.P. (C) No.21843 of 2007	
S.L.P. (C) No.19518 of 2007	S.L.P. (C) No.21844 of 2007	
S.L.P. (C) No.19521 of 2007	S.L.P. (C) No.21845 of 2007	F
S.L.P. (C) No.19522 of 2007	S.L.P. (C) No.21846 of 2007	
S.L.P. (C) Nos.19523-19528 of 2007	S.L.P. (C) No.21847 of 2007	
S.L.P. (C) No.19529 of 2007	S.L.P. (C) No.21848 of 2007	
S.L.P. (C) No.19530 of 2007	S.L.P. (C) No.21849 of 2007	G
S.L.P. (C) No.19531 of 2007	S.L.P. (C) No.21851 of 2007	
S.L.P. (C) Nos.19543-19547 of 2007	S.L.P. (C) No.21855 of 2007	
S.L.P. (C) No.19847 of 2008	S.L.P. (C) No.21864 of 2007	H

- | | | |
|---|------------------------------------|-------------------------------------|
| A | S.L.P. (C) No.21866 of 2007 | S.L.P. (C) No.22947 of 2007 |
| | S.L.P. (C) No.21867 of 2007 | S.L.P. (C) No.22958 of 2007 |
| | S.L.P. (C) Nos.21871-21904 of 2007 | S.L.P. (C) No.23075 of 2008 |
| | S.L.P. (C) No.21905 of 2007 | S.L.P. (C) No.23270 of 2008 |
| B | S.L.P. (C) No.21907 of 2007 | S.L.P. (C) No.3234 of 2008 |
| | S.L.P. (C) No.21908 of 2007 | S.L.P. (C) No.3236 of 2008 |
| | S.L.P. (C) No.21909 of 2007 | S.L.P. (C) No.3237 of 2008 |
| | S.L.P. (C) No.23277 of 2008 | S.L.P. (C) Nos.3238-3262 of 2008 |
| C | S.L.P. (C) No.23609 of 2008 | S.L.P. (C) No.23623 of 2008 |
| | S.L.P. (C) No.22083 of 2008 | S.L.P. (C) No.24934-25066 of 2007 |
| | S.L.P. (C) No.22084 of 2008 | Civil Appeal No.2608 of 2003 |
| | S.L.P. (C) No.22086 of 2008 | Civil Appeal No. 2637 of 2003 |
| D | Writ Petition (C) No.221 of 2004 | S.L.P. (C) No. 26377 of 2008 |
| | S.L.P. (C) No.22293 of 2009 | S.L.P. (C) No. 26543 of 2008 |
| | S.L.P. (C) No.22295 of 2009 | S.L.P. (C) No. 26593 of 2008 |
| E | S.L.P. (C) No.22302 of 2009 | S.L.P. (C) No. 26813 of 2008 |
| | S.L.P. (C) No.22303 of 2009 | S.L.P. (C) Nos. 27442-27444 of 2008 |
| | S.L.P. (C) No.22304 of 2009 | Civil Appeal No. 2769 of 2000 |
| | S.L.P. (C) No.22306 of 2009 | S.L.P. (C) No...CC 2867 of 2009 |
| F | S.L.P. (C) No.22307 of 2009 | S.L.P. (C) No.29194 of 2008 |
| | S.L.P. (C) No.22308 of 2009 | S.L.P. (C) No.29196 of 2008 |
| | S.L.P. (C) Nos.22100-22101 of 2008 | S.L.P. (C) No.29763 of 2008 |
| | S.L.P. (C) No.22425 of 2009 | S.L.P. (C) No.29764 of 2008 |
| G | S.L.P. (C) No.22428 of 2009 | S.L.P. (C) No.30276 of 2008 |
| | S.L.P. (C) No.22707 of 2008 | Civil Appeal No.3144 of 2004 |
| | S.L.P. (C) No.22735 of 2008 | Civil Appeal No.3145 of 2004 |
| | S.L.P. (C) No.22931 of 2008 | Civil Appeal No.3146 of 2004 |
| H | | |

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS.

753

S.L.P. (C) No.3230 of 2008	Civil Appeal No.5157 of 2004	A
S.L.P. (C) No.3231 of 2008	Civil Appeal No.5158 of 2004	
S.L.P. (C) No.3233 of 2008	Civil Appeal No.5159 of 2004	
Civil Appeal No.4476 of 2000	Civil Appeal No.5160 of 2004	
Civil Appeal No.4651 of 1998	Civil Appeal No.5162 of 2004	B
Civil Appeal No. 4715 of 2008	Civil Appeal No.5163 of 2004	
S.L.P. (C) No. 4720 of 2009	Civil Appeal No.4953 of 2004	
S.L.P. (C) No.3276 of 2009	Civil Appeal No. 4954 of 2004	
Civil Appeal No.3314 of 2001	Civil Appeal No.5041-5042 of 2008	C
Civil Appeal Nos.3381-3400 of 1998	Writ Petition (C) No.512 of 2003	
Civil Appeal No.3454 of 2002	Civil Appeal No.5139 of 2004	
Civil Appeal No.3455 of 2002	Civil Appeal No.5141 of 2004	
Civil Appeal Nos.3456-3459 of 2002	Civil Appeal No.5142 of 2004	D
Civil Appeal No.3460 of 2002	Civil Appeal No.5143 of 2004	
Civil Appeal No.3461 of 2002	Civil Appeal No.5144 of 2004	
Civil Appeal Nos.3462-3463 of 2002	Civil Appeal No.5145 of 2004	
Civil Appeal No.3464 of 2002	Civil Appeal No.5147 of 2004	E
Civil Appeal No.3465 of 2002	Civil Appeal No.5148 of 2004	
Civil Appeal No.3466 of 2002	Civil Appeal No.5149 of 2004	
Civil Appeal No.3467 of 2002	Civil Appeal No.5150 of 2004	F
Civil Appeal No.3468 of 2002	Civil Appeal No.5151 of 2004	
Civil Appeal No.3469 of 2002	Civil Appeal No.5152 of 2004	
Civil Appeal No.3470 of 2002	Civil Appeal No.5153 of 2004	
Civil Appeal No.3471 of 2002	Civil Appeal No.5154 of 2004	G
Civil Appeal No.3592 of 1998	Civil Appeal No.5155 of 2004	
Civil Appeal No.4008 of 2002	Civil Appeal No.5156 of 2004	
Civil Appeal No.4471 of 2000	Civil Appeal Nos.6437-6440 of 1997	H

- | | | |
|---|------------------------------------|----------------------------------|
| A | Writ Petition (C) No.66 of 2004 | S.L.P. (C) No.9548 of 2009 |
| | S.L.P. (C) No.6831 of 2008 | S.L.P. (C) No.10279 of 2009 |
| | S.L.P. (C) No.6914 of 2007 | S.L.P. (C) No.16183 of 2009 |
| | S.L.P. (C) No.742 of 2008 | S.L.P. (C) No. 9569 of 2004 |
| B | S.L.P. (C) No.746 of 2008 | S.L.P. (C) No.747 of 2008 |
| | Civil Appeal No.5164 of 2004 | Civil Appeal No.7658 of 2004 |
| | Civil Appeal No.5165 of 2004 | S.L.P. (C) No.7914 of 2008 |
| | Civil Appeal No.5166 of 2004 | S.L.P. (C) Nos.8053-8077 of 2008 |
| C | Civil Appeal No.5167 of 2004 | S.L.P. (C) No.8199 of 2008 |
| | Civil Appeal No.5168 of 2004 | S.L.P. (C) No.8204 of 2008 |
| | Civil Appeal No.5169 of 2004 | Civil Appeal No.8241 of 2003 |
| D | Civil Appeal No.5170 of 2004 | Civil Appeal No.8242 of 2003 |
| | Civil Appeal No.5385 of 2002 | → Civil Appeal No.8243 of 2003 |
| | S.L.P. (C) No.5407 of 2008 | Civil Appeal No.8244 of 2003 |
| | S.L.P. (C) No.5408 of 2008 | Civil Appeal No.8245 of 2003 |
| E | Writ Petition (C) No.574 of 2003 | Civil Appeal No.8246 of 2003 |
| | Civil Appeal No.5740 of 2002 | Civil Appeal No.8247 of 2003 |
| | Civil Appeal No.5858 of 2002 | Civil Appeal No.8248 of 2003 |
| | S.L.P. (C) Nos.6148-6152 of 2008 | Civil Appeal No.8249 of 2003 |
| F | Civil Appeal No.6331 of 2003 | Civil Appeal No.8250 of 2003 |
| | Civil Appeal Nos.6383-6421 of 1997 | Civil Appeal No.8251 of 2003 |
| | Civil Appeal Nos.6422-6435 of 1997 | Civil Appeal No.8252 of 2003 |
| | Civil Appeal No.6436 of 1997 | S.L.P. (C) No.9989 of 2004 |
| G | S.L.P. (C) No.9054 of 2007 | S.L.P. (C) No.9991 of 2004 |
| | Civil Appeal No.918 of 1999 | S.L.P. (C) No.9993 of 2004 |
| | S.L.P. (C) No.9479 of 2004 | S.L.P. (C) No.9998 of 2004 |
| | S.L.P. (C) No.9496 of 2004 | S.L.P. (C) No.9999 of 2004 |
| H | | |

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS.

755

S.L.P. (C) No.22309 of 2009	S.L.P. (C) No.28509 of 2009	A
S.L.P. (C) No.22310 of 2009	S.L.P. (C) No.25797 of 2009	
S.L.P. (C) No.22311 of 2009	S.L.P. (C) No.22312 of 2009	
S.L.P. (C) No.9832 of 2004	S.L.P. (C) No.22313 of 2009	B
S.L.P. (C) No.9883 of 2004	S.L.P. (C) No.22316 of 2009	
S.L.P. (C) No.9885 of 2004	S.L.P. (C) No.22317 of 2009	
S.L.P. (C) No.9891 of 2004	S.L.P. (C) No.22318 of 2009	C
S.L.P. (C) No.9893 of 2004	S.L.P. (C) No.22320 of 2009	
S.L.P. (C) No.9898 of 2004	S.L.P. (C) No.22321 of 2009	
S.L.P. (C) No.9899 of 2004	S.L.P. (C) No.22322 of 2009	D
S.L.P. (C) No.9901 of 2004	S.L.P. (C) No.22323 of 2009	
S.L.P. (C) No.9904 of 2004	S.L.P. (C) No.22324 of 2009	
S.L.P. (C) No.9910 of 2004	S.L.P. (C) No.22325 of 2009	E
S.L.P. (C) No.9911 of 2004	S.L.P. (C) No.19695 of 2009	
S.L.P. (C) No.9912 of 2004	S.L.P. (C) No.23227 of 2009	
S.L.P. (C) No.9950 of 2004	S.L.P. (C) Nos.16757-16760 of 2009	F
S.L.P. (C) No.9964 of 2004	S.L.P. (C) No.22408 of 2009	
Civil Appeal Nos.997-998 of 2004	S.L.P. (C) No.24149 of 2009	
S.L.P. (C) No.9976 of 2004	S.L.P. (C) No.36219 of 2009	G
S.L.P. (C) Nos.25399-25400 of 2009	S.L.P. (C) No.36271 of 2009	
S.L.P. (C) No.25474 of 2009	S.L.P. (C) No.35742 of 2009	
S.L.P. (C) No.25467 of 2009	S.L.P. (C) Nos.35743-35746 of 2009	H
S.L.P. (C) No.25157 of 2009	S.L.P. (C) No.35747 of 2009	
S.L.P. (C) No.25390 of 2009	S.L.P. (C) No.35749 of 2009	
S.L.P. (C) No.25470 of 2009	S.L.P. (C) No.35750 of 2009	
S.L.P. (C) No.17722/2009	S.L.P. (C) No.35751 of 2009	
S.L.P. (C) No.25753 of 2009	S.L.P. (C) No.35752 of 2009	

- | | | |
|---|------------------------------------|------------------------------------|
| A | S.L.P. (C) No.35753 of 2009 | S.L.P. (C) No.15253 of 2008 |
| | S.L.P. (C) No.26116 of 2009 | S.L.P. (C) No.15286-15287 of 2008 |
| | S.L.P. (C) No.26236 of 2009 | S.L.P. (C) No.35754 of 2009 |
| | S.L.P. (C) Nos.13270-13274 of 2009 | S.L.P. (C) No.35755 of 2009 |
| B | S.L.P. (C) No.30847 of 2009 | S.L.P. (C) No.35756 of 2009 |
| | S.L.P. (C) No.27883 of 2009 | S.L.P. (C) No.35757 of 2009 |
| | S.L.P. (C) No.29597 of 2009 | S.L.P. (C) No.245 of 2010 |
| | S.L.P. (C) No.28775 of 2009 | S.L.P. (C) No.247 of 2010 |
| C | S.L.P. (C) No.33672 of 2009 | S.L.P. (C) No.248 of 2010 |
| | S.L.P. (C) No.31410 of 2009 | S.L.P. (C) No.1876 of 2010 |
| | S.L.P. (C) No.31411 of 2009 | S.L.P. (C) No.2459 of 2010 |
| | S.L.P. (C) No.31412 of 2009 | Civil Appeal No.1956 of 2003 |
| D | S.L.P. (C) No.35585 of 2009 | Civil Appeal No.2633 of 2003 |
| | S.L.P. (C) No.35740 of 2009 | Civil Appeal No.2638 of 2003 |
| | S.L.P. (C) No.36196 of 2009 | Civil Appeal Nos.3720-3722 of 2003 |
| E | S.L.P. (C) No.14828 of 2008 | S.L.P. (C) Nos.30534-30540 of 2008 |
| | S.L.P. (C) No.14829 of 2008 | S.L.P. (C) No.26572 of 2008 |
| | S.L.P. (C) No.14875 of 2008 | S.L.P. (C) No.9227 of 2008 |
| | S.L.P. (C) No.15273 of 2008 | S.L.P. (C) No.30533 of 2008 |
| F | S.L.P. (C) No.15274 of 2008 | S.L.P. (C) No.30542 of 2008 |
| | S.L.P. (C) No.15047 of 2008 | S.L.P. (C) No.27606 of 2008 |
| | S.L.P. (C) No.15324 of 2008 | S.L.P. (C) No.26972 of 2008 |
| | S.L.P. (C) No.15325 of 2008 | S.L.P. (C) Nos.29561-29570 of 2008 |
| G | S.L.P. (C) No.15326 of 2008 | S.L.P. (C) No.27927 of 2008 |
| | S.L.P. (C) No.15327 of 2008 | S.L.P. (C) No.5495 of 2009 |
| | S.L.P. (C) No.15328 of 2008 | S.L.P. (C) No.5371 of 2009 |
| | S.L.P. (C) No.15090 of 2008 | S.L.P. (C) No.5376 of 2009 |
| H | | |

**JINDAL STAINLESS LTD. & ANR. v. STATE OF
HARYANA AND ORS.**

757

S.L.P. (C) No.5381 of 2009	S.L.P. (C) No.6670 of 2009	A
S.L.P. (C) No.5383 of 2009	S.L.P. (C) No.6675 of 2009	
S.L.P. (C) No.5384 of 2009	S.L.P. (C) No.6676 of 2009	
S.L.P. (C) No.15288-15289 of 2008	S.L.P. (C) No.6678 of 2009	B
S.L.P. (C) No.15329 of 2008	S.L.P. (C) No.5393 of 2009	
S.L.P. (C) No.15330 of 2008	S.L.P. (C) No.5395 of 2009	
S.L.P. (C) No.15331 of 2008	S.L.P. (C) No.5396 of 2009	C
S.L.P. (C) No.15335 of 2008	S.L.P. (C) No.5399 of 2009	
S.L.P. (C) No.15337 of 2008	S.L.P. (C) No.5401 of 2009	
S.L.P. (C) No.22342 of 2008	S.L.P. (C) No.5403 of 2009	D
S.L.P. (C) No.25378 of 2008	S.L.P. (C) No.5405 of 2009	
S.L.P. (C) No.26571 of 2008	S.L.P. (C) No.5406 of 2009	
S.L.P. (C) No.25498 of 2008	S.L.P. (C) No.5408 of 2009	E
S.L.P. (C) No.5410 of 2009	S.L.P. (C) No.5409 of 2009	
S.L.P. (C) No.5411 of 2009	S.L.P. (C) No.6794 of 2009	
S.L.P. (C) No.5412 of 2009	S.L.P. (C) No.6796 of 2009	F
S.L.P. (C) No.5413 of 2009	S.L.P. (C) No.6800 of 2009	
S.L.P. (C) No.5414 of 2009	S.L.P. (C) No.6820 of 2009	
S.L.P. (C) No.5420 of 2009	S.L.P. (C) No.6833 of 2009	G
S.L.P. (C) No.5421 of 2009	S.L.P. (C) No.6898 of 2009	
S.L.P. (C) No.5422 of 2009	S.L.P. (C) No.6953 of 2009	
S.L.P. (C) No.5424 of 2009	S.L.P. (C) No.7345 of 2009	H
S.L.P. (C) Nos.5493-5494 of 2009	S.L.P. (C) No.6682 of 2009	
S.L.P. (C) No.5426 of 2009	S.L.P. (C) No.6683 of 2009	
S.L.P. (C) No.5883 of 2009	S.L.P. (C) No.6684 of 2009	
S.L.P. (C) No.6254 of 2009	S.L.P. (C) No.6685 of 2009	
S.L.P. (C) No.6669 of 2009	S.L.P. (C) No.6686 of 2009	

- | | | |
|---|----------------------------------|-----------------------------------|
| A | S.L.P. (C) No.6687 of 2009 | S.L.P. (C) No.10047 of 2009 |
| | S.L.P. (C) No.6688 of 2009 | S.L.P. (C) No.10048 of 2009 |
| | S.L.P. (C) No.6689 of 2009 | S.L.P. (C) No.10049 of 2009 |
| | S.L.P. (C) No.6690 of 2009 | S.L.P. (C) No.10050 of 2009 |
| B | S.L.P. (C) No.6692 of 2009 | S.L.P. (C) No.10051 of 2009 |
| | S.L.P. (C) No.6679 of 2009 | S.L.P. (C) No.10053-10054 of 2009 |
| | S.L.P. (C) No.6680 of 2009 | S.L.P. (C) No.6693 of 2009 |
| | S.L.P. (C) No.6782 of 2009 | S.L.P. (C) No.6694 of 2009 |
| C | S.L.P. (C) No.6785 of 2009 | S.L.P. (C) No.6693 of 2009 |
| | S.L.P. (C) No.6788 of 2009 | S.L.P. (C) No.6694 of 2009 |
| | S.L.P. (C) No.6791 of 2009 | S.L.P. (C) No.6696 of 2009 |
| D | S.L.P. (C) No.6701 of 2009 | S.L.P. (C) No.6698 of 2009 |
| | S.L.P. (C) No.6702 of 2009 | S.L.P. (C) No. 6999 of 2009 |
| | S.L.P. (C) No.6703 of 2009 | S.L.P. (C) No.6700 of 2009 |
| | S.L.P. (C) No.6704 of 2009 | S.L.P. (C) No.7344 of 2009 |
| E | S.L.P. (C) No.6705 of 2009 | S.L.P. (C) No.7350 of 2009 |
| | S.L.P. (C) No.6708 of 2009 | S.L.P. (C) No.12948 of 2009 |
| | S.L.P. (C) No.6709 of 2009 | S.L.P. (C) No.26813 of 2008 |
| | S.L.P. (C) No.6710 of 2009 | S.L.P. (C) No.11042 of 2009 |
| F | S.L.P. (C) No.6711 of 2009 | S.L.P. (C) No.13496 of 2009 |
| | S.L.P. (C) No.6712 of 2009 | S.L.P. (C) No. 10952 of 2009 |
| | S.L.P. (C) No.6713 of 2009 | S.L.P. (C) No.10954-10956 of 2009 |
| | S.L.P. (C) Nos.6714-6715 of 2009 | S.L.P. (C) No....CC 5143/2009 |
| G | S.L.P. (C) No.10040 of 2009 | S.L.P. (C) No....CC 5311/2009 |
| | S.L.P. (C) No.10041 of 2009 | S.L.P. (C) No.....CC 5803/2009 |
| | S.L.P. (C) No.10042 of 2009 | S.L.P. (C) No.10192 of 2009 |
| | S.L.P. (C) No.10045 of 2009 | S.L.P. (C) No.9699 of 2009 |
| H | | |

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS. **759**

S.L.P. (C) No.11603-11611 of 2009	S.L.P. (C) No.15700 of 2008	A
S.L.P. (C) No.11646 of 2009	S.L.P. (C) No.15711 of 2008	
S.L.P. (C) No.11122 of 2009	S.L.P. (C) No.15845 of 2008	
S.L.P. (C) No.20192 of 2008	S.L.P. (C) Nos.16888-16898 of 2009	B
S.L.P. (C) No.22195 of 2008	S.L.P. (C) No.14623 of 2009	
S.L.P. (C) No.14323 of 2009	S.L.P. (C) Nos.17332-17333 of 2009	
S.L.P. (C) No.13611-13612 of 2009	S.L.P. (C) Nos.17394-17396 of 2009	C
S.L.P. (C) No.14163 of 2009	S.L.P. (C) No.17488 of 2009	
S.L.P. (C) No.13483 of 2009	S.L.P. (C) No.14545 of 2009	
S.L.P. (C) No.23383 of 2008	S.L.P. (C) No.17865 of 2008	D
S.L.P. (C) No.8244 of 2009	S.L.P. (C) No.17490 of 2009	
S.L.P. (C) No.15356 of 2008	S.L.P. (C) No.17491 of 2009	
S.L.P. (C) No.15357 of 2008	S.L.P. (C) No.17492-17498 of 2009	
S.L.P. (C) No.15369 of 2008	S.L.P. (C) No.14856 of 2009	E
S.L.P. (C) No.15491 of 2008	S.L.P. (C) No.16253 of 2009	
S.L.P. (C) No.15492 of 2008	S.L.P. (C) No.14429 of 2009	
S.L.P. (C) No.15493 of 2008	S.L.P. (C) No.14484 of 2009	
S.L.P. (C) No.15495 of 2008	S.L.P. (C) No.14488 of 2009	F
S.L.P. (C) No.15496 of 2008	S.L.P. (C) No.15723 of 2009	
S.L.P. (C) No.15498 of 2008	S.L.P. (C) No.16789 of 2009	
S.L.P. (C) No.15551 of 2008	S.L.P. (C) No.14949 of 2009	
S.L.P. (C) No.15579 of 2008	S.L.P. (C) No.16784 of 2009	G
S.L.P. (C) No.15618 of 2008	S.L.P. (C) No.17731 of 2009	
S.L.P. (C) No.15623 of 2008	S.L.P. (C) No.17744 of 2009	
S.L.P. (C) No.15636 of 2008	S.L.P. (C) No.26750 of 2008	H
S.L.P. (C) No.15666 of 2008		
S.L.P. (C) No.15684 of 2008		

- | | | |
|---|------------------------------------|--|
| A | S.L.P. (C) No.28583 of 2009 | S.L.P. (C) No.19876 of 2008 |
| | S.L.P. (C) Nos.30746-30845 of 2009 | S.L.P. (C) No.20068 of 2008 |
| | S.L.P. (C) Nos.33663-33665 of 2009 | S.L.P. (C) No.21117-21125 of 2008 |
| | S.L.P. (C) No.35587 of 2009 | S.L.P. (C) No.21127 of 2008 |
| B | S.L.P. (C) No.7021-7022 of 2010 | S.L.P. (C) No.21506 of 2008 |
| | S.L.P. (C) No.36193 of 2009 | S.L.P. (C) Nos.21509 of 2008 |
| | S.L.P. (C) No.15078 of 2008 | S.L.P. (C) No.21510 of 2008 |
| | S.L.P. (C) No.15605 of 2008 | S.L.P. (C) No.19227 of 2009 |
| C | S.L.P. (C) No.15742 of 2008 | S.L.P. (C) No.11281 of 2004 |
| | S.L.P. (C) No.15819 of 2008 | S.L.P. (C) No.1820 of 2010 |
| | S.L.P. (C) No.16837 of 2008 | S.L.P. (C) No...../2010 (CC 886/2010) |
| | S.L.P. (C) No.16841 of 2008 | S.L.P. (C) No...../2010 (CC 1082/2010) |
| D | S.L.P. (C) No.18034 of 2008 | S.L.P. (C) No. 4387 of 2010 |
| | S.L.P. (C) No.18035 of 2008 | S.L.P. (C) No. 4388 of 2010 |
| | S.L.P. (C) No.17187 of 2008 | S.L.P. (C) No. 4389 of 2010 |
| | S.L.P. (C) No.17408 of 2008 | S.L.P. (C) No. 4390 of 2010 |
| E | S.L.P. (C) No.18001 of 2008 | S.L.P. (C) No.5151 of 2010 |
| | S.L.P. (C) No.4720 of 2010 | Writ Petition (C) No.71 of 2010 |
| | S.L.P. (C) No.18030 of 2008 | S.L.P. (C) No.6723 of 2010 |
| | S.L.P. (C) Nos.18066-18067 of 2008 | S.L.P. (C) No.6770 of 2010 |
| F | S.L.P. (C) No.34253 of 2009 | S.L.P. (C) No.6762 of 2010 |
| | S.L.P. (C) No.34859 of 2009 | S.L.P. (C) No.6763 of 2010 |
| | S.L.P. (C) No.18582 of 2008 | S.L.P. (C) No.30383 of 2009 |
| | S.L.P. (C) No.18850 of 2008 | S.L.P. (C) No.7776 of 2010 |
| G | S.L.P. (C) No.18870 of 2008 | S.L.P. (C) No.35038 of 2009 |
| | S.L.P. (C) No.18871 of 2008 | S.L.P. (C) No.33176 of 2009 |
| | S.L.P. (C) No.19019 of 2008 | S.L.P. (C) No.5308 of 2010 |
| | S.L.P. (C) No.19026 of 2008 | S.L.P. (C) No.3387 of 2010 |
| H | S.L.P. (C) No.19120 of 2008 | S.L.P. (C) No.4511 of 2010 |
| | | S.L.P. (C) No.5309 of 2010 |

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS.

761

S.L.P. (C) No.19372 of 2008	S.L.P. (C) No.4572 of 2010	A
S.L.P. (C) No.19421 of 2008	S.L.P. (C) No.4362 of 2010	
S.L.P. (C) No.19425 of 2008	S.L.P. (C) No.104 of 2010	
S.L.P. (C) No.19460 of 2008	Writ Petition (C) No.11 of 2010	
S.L.P. (C) No.23990 of 2009	Writ Petition (C) No.42 of 2010	B
S.L.P. (C) No.24430 of 2009	Writ Petition (C) No.43 of 2010	
S.L.P. (C) No.24822 of 2009	Writ Petition (C) No.44 of 2010	
S.L.P. (C) No.26509 of 2009	Writ Petition (C) No.46 of 2010	
S.L.P. (C) No.28696 of 2009	Writ Petition (C) No.48 of 2010	C
S.L.P. (C) No.29868 of 2009	S.L.P. (C) No. 6037 of 2010	
S.L.P. (C) No.6811 of 2010	S.L.P. (C) No. 6765 of 2010	
S.L.P. (C) No.19470 of 2008	S.L.P. (C) No. 6772 of 2010	
S.L.P. (C) No.19714 of 2008	Writ Petition (C) No .63 of 2010	D
S.L.P. (C) No.19722 of 2008	S.L.P. (C) No.4102 of 2010	
S.L.P. (C) No.19731 of 2008	S.L.P. (C) No.12739 of 2009	
S.L.P. (C) No.19737 of 2008	S.L.P. (C) No. 7356 of 2010	
S.L.P. (C) No.19802 of 2008	S.L.P. (C) No. 7426 of 20	E
S.L.P. (C) No.19873 of 2008		

Gopal Subramanian, ASG. Manjit Singh, ASG, Shanti Bhushan, Nagendra Rai, Harish N. Salve, A. K. Ganguli, Dhruv Agarwal, Anoop G. Chaudhary, Rakesh K. Khanna, Jagdeep Dhankar, A. Mariarputham, Rakesh Dwivedi, Rajeev K. Virmani, F.S. Nariman, R.K. Aggarwal, T. R. Andhyarujina, Dr. Debi Pal, A.K . Ganguli, Soli J. Sorabjee, T.L.V. Iyer, K.K. Venugopal, Satish Chandra Mishra, Dr. D.P. Pal, Ravindra Shrivastava, Mahabir Singh, S.B. Upadhyay, Soli J. Sorabjee, Anil Kher, Shambhu Prasad Singh, V. Shekhar, Sunil Kumar, Dr. Devi Prasad Pal, Ashok Saraf, P.P. Rao, Shyam Divan, Ravindra Shrivastava, V.A. Mohta, Ajit Kumar Sinha, Ravindra Shrivastava, Dr. A.M. Singhvi, Kashmiri Lal Goyal, S.K. Bagaria, Dr. Manish Singhvi, Manjit Singh, Shail Kumar Dwivedi, AAG., Ejaz Maqbool, Rajesh Jain, Garima Kapoor, Wasif Gilani, Sakshi Banga, Faraz Khan. A.T.M. Sampath, Ashok Kumar

F

G

H

- A Gupta, Farrukh Rasheed, M. Paikaray, Shantanu Sagar, Smarhar, Abhishek Kumar Singh, Rajesh Pathak, Prema Kumari Singh, B.B. Singh, Abhrotosh Majumdar, M.P. Jena, Ankur Saigal, Bina Gupta, Gaurav Singh, Tripti Ray, Gopal Singh, Vimla Sinha, R. Gopalakrishnan, Vinay Kumar Sharma,
- B Devanshu Kumar Devesh, H.K. Puri, Priya Puri, V.M. Chauhan, S.K. Puri, Rajiv Agnihotri, Rajesh Kumar, Sanjay Grover, Indra Sawhney, Kamini Jaiswal, K.K. Mani, Ankit Swarup, Lakshmi Raman Singh, Mohan Pandey, Kunal Verma, Ankit Dalela, M.A. Krishna Moorthy, U.A. Rana, Minal Majumdar (for Gagrut & Co.), Prabhat Kumar, Alok Sangwan, Naresh Bakshi, Praveen Kumar, Rajiv Agnihotri, P.N. Puri, P.K. Manohar, Manoranjan Paikaray, Rashmi Khanna, Shailja Sinha, Surya Kant, Sunil Kumar Jain, Ajay K. Bhatia, Aneesh Mittal, Bibek Mohanti, P.K. Basu Majumdar, Jagmohan Sharma, Siddharth Jain, Mark Wright, V.N. Koura, Paramjeet Benipal, Aruna Mathur, Amarjeet Singh Girsu, Vimal Dubey (for Arputham, Aruna & Co.), K.R. Sasiprabhu, Kirti Mishra, Mukti Chowdhary, Shantanu Krishna, Preetika Dwivedi, Anant Prakash, Amit Singh, Rahul Dua, Ananda Sen, K.V. Mohan, Mukta Dutta,
- D Sandeep Narain, Rashmi Virmani (for S. Narain & Co.), Sanjay Grover, K.L. Janjani, Roy Abraham, Seema Jain, Vimlesh Kumar, Himinder Lal, P.J. Sahu, P. Shukla, Radha Shyam Jena, Anil Shrivastav, Sushil Kumar Jain, Mr. Tarun Johri, Vijay Kumar, Pankaj Kumar, Vishwajit Singh, Ravinder Narain, Sonu Bhatnagar, Ajay Aggarwal, Kanika Gomber,
- E Mallika Joshi, Rajeshwari Shukla, Rajan Narain, Manoj Kumar Das, Sibho Sankar Mishra, R. Nedumaran, Soumik Ghosal, Shirin Khajuria, Kamakshi S. Mehlwal, Harkesh Chand Aggarwal, B. Vijayalakshmi Menon, Sujata Kurdukar, Harikesh Singh, Kamal Mohan Gupta, S. Nanda Kumar, Jaimon
- F Andrews, Achin Goel, Satish Kumar, Anjali Chauhan, V.N. Raghupathy, Vinoo Bhagat, Ashok Mathur, Dayan Krishnan, Gautam Narayan, Nikhil Nayyar, Nikhil Menon, T.V.S. Raghavendra Sreyas, Romy Chacko, Navneet, (for Corporate Law Group), Jatinder Kumar Bhatia, Kamalendra Mishra, Kavin
- G Gulati, Rasmi Singh, T. Mahipal, P.V. Dinesh, P.V. Vinod, P.

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS. 763

Rajesh, T.P. Sindhu, Sacchin Puri, Kaadambari Puri, Abhishth Kumar, Shourjyo Mukherjee, T.V. George, Umesh Kumar Khaitan, Sanjeev K. Kapoor, Snehal Kakrania, Avinash Menon, Vishal Gupta, Prateek Jalan, Gopal Krishna Jain, Mihir Kumar, Ajay Bhargava, Vanita Bhargava, Abhijeet Swaroop, Susmit Pushkar (for Khaitan & Co.), Alok Yadav, M.P. Devanath, Manish Kumar Saran, Gihny J. Rautray, Dhamendra Rautray, Kanchan Kaur Dhodi, S.P. Singh Chauhan, Balaji Srinivasan, Madhusmita Bora, K.K. Lahiri, Puneet Bali, Rohit Sharma, Gaurav Kejriwal, Devashish Bharuka, Devanshu Kumar Devesh, Milind Kumar, Vinay Kumar Sharma, Aarohi Bhalla, A.M. Prasad, Gunnam Venkateswara Rao, Kapil Mishra, Manoj Kumar Dwivedi, Vandana Mishra, Ashutosh Sharma, Gopal S. Narayanan, Pankaj Bhagat, Dr. Sushil Balwada, Sukumar Pattjoshi, Sudarsh Menon, Akshat Shrivastava, P.P. Singh, Inderjeet Yadav, Anup Jain, Vinay Jain, Dinesh Kumar Garg, S.P. Singh Chauhan, Nikhil Jain, Rakesh Dahiya, Vikram Singh Gulia, Pawan Upadhyay, Santosh Mishra, Param Mishra, Sharmila Upadhyay, Parmanand Pandey, Kamal Mohan Gupta, Amlan Kumar Ghosh, Baby Krishnan, R. Sathish, Aruneshwar Gupta, Nikhil Nayyar, T.V.S. Raghavendra Sreyas, C. Mukund, P.V. Saravana Raja, Bijoy Kumar Jain, Ranjith K.C., S. Udaya Kumar Sagar, Bina Madhavan(for Lawyer's Knit & Co.), Sanjay Grover, Sonali Jaitley, Bhargava V. Desai, Rahul Gupta, Nikhil Sharma, M.P. Jena, Ankur Saigal, Bina Gupta, Gaurav Singh, Tripti Ray, B. Krishna Prasad, B.Y. Kulkarni, Abhimanyu Mahajan, Shally Bhasin Maheshwari, Anne Mathew, Rishi Maheshwari, C.N. Sree Kumar, E.C. Agrawala, Mahesh Agarwal, Rishi Agrawala, Gaurav Goel, Radhika Gautam, D. Durga Devi, Lakshmi Raman Singh, E.M.S. Anam, Ejaz Maqbool, Gopal Singh, Vimla Sinha, Manish Kumar, H.K. Puri, Priya Puri, V.M. Chauhan, S.K. Puri, Janaranjan Das, Swetaketu Mishra, P.P. Nayak, Malini Poduval, Ruby Singh Ahuja, Manu Aggarwal, Vedanta Varma, R.N. Karanjawala, Manik Karanjawala, for Karanjawala & Co., M.K. Dua, U.A. Rana, Mrinal(for Gagrut & Co.), Praveen Kumar, Rajiv Agrihotri, Prem Sunder Jha, Sushil Kumar Jain, Sushma Suri,	A
	B
	C
	D
	E
	F
	G
	H

- A Sunil Kumar Jain, Ajay K. Bhatia, Aneesh Mittal, Bibek A Mohanti, P.K. Basu Majumdar, Jagmohan Sharma, Siddharth Jain, Anurag Dubey, Meenesh Dubey, Anu Sawhney, S.R. Setia, Shrish Kumar Misra, T.G. Narayanan Nair, Prabha Swami, Deba Prasad Mukherjee, R.V. Kameshwaran, Y.
- B Prabhakara Rao, V.N. Koura, Paramjeet Benipal, Aruna Mathur, Amarjeet Singh Girsra(for Arputham, Aruna & Co.), Puneet Bali, Rohit Sharma, Wills Mathews, D.K. Tiwari, M.K. Michael, Anurag Singh, Shakil Ahmed Syed, S. Janani, Shiv Kumar Suri, M.P. Vinod, Ajay K. Jain, Deepak Prakash, Vijay
- C Pratap Singh, K.S. Rana, B.S. Banthia, B.K. Satija, Roy Abraham, Seema Jain, Vimlesh Kumar, Himinder Lal, Ramesh Babu M.R., P.K. Sahu, P. Shukla, Radha Shyam Jena, Rajiv Tyagi, Chanchal Biswal, Prashant Kumar, L.K. Bhushan, Swati Malik, Rahul Prasanna Dave, Sanjay R. Hegde, A. Rohen Singh, Ramesh K. Mishra, Ramesh S. Jadhav, Vikrant Yadav,
- D Sanjay Kapur, Vijay Nayar, Rajit Jonaja, Subramonium Prasad, Jay Kishor Singh, Ajay Jain, D.P. Singh, Alka Agrawal, Mr Vinay Kumar Garg, Ex-parte, A. Raghunath, Manoj Kumar Das, Sibo Sankar Mishra, Ravinder Narain, Sonu Bhatnagar, Ajay Aggarwal, Meenakshi Grover, Kamaldeep Dayal, Rahul Chugh,
- E Raghav Shankar, Kanika Gomber, Mallika Joshi, Rajeshwari Shukla, Rajan Narain, C. Mukund, S. Sukumaran, Anand Sukumaran, Bhupesh Kumar Pathak, Meera Mathur, Azeem H. Laskar, Sachin Das, Abhijit Sengupta, B.V. Deepak(for T.T.K. Deepak & Co.), Kaushik Poddar, Sanjay Jain, Abratosh
- F Majumdar, R.M. Patnaik, V.K. Sidharthan, Vijay Kumar, Sharad Kapoor, Jagjit Singh Chhabra, Samar Vijay Singh, Jaswant Persoya, Dileep Tandon, R.B. Phookan, Shailesh Madiyal, Neha Pookan, Jagjit Singh Chhabra, Hrishikesh Baruah, Nishant Das, Devashish Baruah, M.L. Gope, Romy Chacko,
- G C.K. Sasi, Ng. J.R. Luwang, Naveet(for Corporate Law Group), K. Rajeev, Kavin Gulati, Rashmi Singh, T. Mahipal, S. Thananjayan, Srikala Gurukrishna Kumar, Sanjay Sen, Rana S. Biswas, Achintya Dwivedi, Mridul Chakraborty, Sharmila Upadhyay, Senthil Jagadeesan, T.V. George, Rupesh Kumar,
- H Gaurav Agrawal, Pawan Shree Agarwal, M.P. Devanath,

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS.

765

Kanchan Kaur Dhodi, Puneet Bali, Rohit Sharma, Gaurav Kejriwal, Devanshu Kumar Devesh, Milind Kumar, Jogy Scaria, Kaushik Poddar, Tapeshe Kumar Singh, Kaushik Poddar, Samir Ali Khan, Prem Prakash, Parijat Sinha, Reshmi Rea Sinha, Vikram Ganguly, Manish K. Bishnoi, Sanjai K. Pathak, Partha Sil, Ghanshyam Joshi, Somiran Sharma, Chiraranjan Addey, V.K. Monga, Raghenbasant, Liz Mathew, M.T. George, Punit Dutt Tyagi, C.D. Mullherkar, Anupam Singh, Y. Raja Gopal Rao, Dr. I.B. Gaur, Punam Kumari, Kiran Suri, Shibashish Misra, Rajiv Sankar Roy, Pranab Kumar Mullick, Manjula Gupta, Prashant Jha, Satya Mitra Garg, Sanjeeb Panigrahi, Siddhartha Chowdhury, C.D. Singh, Sunny Choudhary, Purshottam S.T., Utsav Sidhu, Sampati Phukan, Filza Moonis, Shoumik Ghoshal, Aditya Singh, Shashank Singh, K. Ramesh, Dr. Indra Pratap Singh, Rajesh Prasad Singh, Nisha Bagchi, Anupam Srivastava, B. Sunita Rao, Jayant Kumar Mehta, Kunal Verma, Anup Jain, Vinay Jain, V. Madhukar, Rajeev Sharma, D. Durga Devi, Vikas Mehta, S.K. Sabharwal, Niraj Sharma, Jai Prakash Pandey, Bishwajeet Dubey, Ambuj Agrawal(for Suresh A. Shroff & Co.), P.V. Yogeswaran, Ratan K. Singh, Nikhilesh Krishnan, Mayank K. Wadhwa, Rauf Rahim, Prabhat Chaurasia, Sacchin Puri, Kaadambari Puri, Neeraj Dubey, Rameshwar Prasad Goyal, Vipin Kumar Jai, Arvind Minocha, A.V. Rangam, Buddy A. Ranganadhan, Sanand Ramakrishnan, Rajeev Mishra, Parmanand Pandey, Aniruddha P. Mayee, Nilkanta Nayak, Rucha A. Mayee, Soumik Ghoshal, Ashwarya Sinha, Shwetabh Sinha, Ambhoj Kumar Sinha, Atul Jha, D.K. Sinha, K.V. Bharathi Upadhyaya, Dr. S.K. Verma, Kunal Verma, Anup Jain, Vinay Jain, Rakhi Ray, Kumud Lata Das, A.S. Bhasme, Brajesh Pandey, Arun Kumar Beriwal, Kunal Verma, Anup Jain, Vinay Jain, Manali Singhal, Abhijat P. Medh, Ruchi Sharma, Kshatreshal Raj, Santosh Sachin, Ajay Choudhary, Ashish Wad(for J.S. Wad & Co.), (for Temple Law Firm.), Asha G. Nair, Ashish Gopal Garg, Shweta Garg, S. Ravi Shankar, Subhalakshmi V.B., Yamunah Nachiar, Ratan K. Singh, Nikhilesh Krishnan, Mayank K. Wadhwa, Rauf Rahim, Prabhat, Chaurasia, P.N. Puri, R. Chandrachud, Sunil Roy, Dr. M.V.K.	A B C D E F G H
--	---

A Moorthy, Anisetty Chandramohan, T. Anamika, Ranjana Roy, Abhishek Rao, Sandeep Goyal, Sushma Sharma, Ravindra Bana, Amit Pawan, Vikash Verma, G.N. Reddy, Anitha Shenoy, Manoj Goel, Shuvodeep Roy, Jaiyesh Bakshi for the appearing parties.

B The following order of the Court was delivered by

ORDER

C On 18th December, 2008, when some of the cases in the present batch came for hearing before a Division Bench of this Court to which one of us, Kapadia, J., was a party, the Division Bench of this Court found that some of the High Courts before which the State Entry Tax stood challenged had taken the view that clause (a) and clause (b) of Article 304 of the Constitution of India are independent of each other and that if the impugned law stood saved under Article 304(a) then it need not be tested with reference to clause (b) for determining its validity. Accordingly, on that date, the Division Bench of this Court referred to the Constitution Bench 10 questions, the most important of which being - whether the State enactments relating to levy of entry tax have to be tested with reference to both Article 304(a) and Article 304(b) of the Constitution and whether Article 304(a) is conjunctive with or separate from Article 304(b)? Consequently, the matter stood referred to the Constitution Bench of this Court.

F Accordingly, on 16th March, 2010, the entire batch of cases came for hearing before the Constitution Bench in which the lead matter is *Jindal Stainless Ltd. & Anr. v. State of Haryana & Ors.* When the hearing commenced before the Constitution Bench, we found that the assessees (original petitioners in the High Courts) are heavily relying upon the tests propounded by a 5-Judge Bench of this Court in *Atiabari Tea Co. Ltd. v. The State of Assam and Ors.*, (1961) 1 SCR 809, which tests subject to the clarification, stood reiterated in the subsequent judgment delivered by a larger Bench of this Court

JINDAL STAINLESS LTD. & ANR. v. STATE OF HARYANA AND ORS. 767

in the case of *The Automobile Transport (Rajasthan) Ltd. v. The State of Rajasthan and Ors.*, (1963) 1 SCR 491. In fact, it may be stated that the Constitution Bench of this Court delivered the judgment in *Atiabari Tea Co. Ltd.* (supra) on 26th September, 1960. Soon thereafter, on 4th April, 1961, after hearing arguments in full, a 5-Judge Bench of this Court came to the conclusion that the matter needs to be referred to a larger Bench. In the circumstances, a 7-Judge Bench of this Court decided the matter in *Automobile Transport (Rajasthan) Ltd.* (supra) on 9th April, 1962 reiterating the tests laid down in *Atiabari's* case (supra) subject to one clarification.

The question, therefore, which we need to answer, in the first instance, before going into the validity of each of the State Laws impugned before us is - Whether after 49 years, this Court should revisit the tests propounded in the earlier decisions in the case of *Atiabari Tea Co. Ltd. and Automobile Transport (Rajasthan) Ltd.* (supra)? At this stage, it may be mentioned that the States whose Entry Tax Laws have been challenged have contended before us that the tests propounded in *Atiabari Tea Co. Ltd. and Automobile Transport (Rajasthan) Ltd.* (supra) have failed to strike a balance between the "freedom of trade and commerce" under Article 301 of the Constitution and the States' authority to levy taxes under Articles 245 and 246 of the Constitution read with the appropriate Legislative Entries in the Seventh Schedule to the Constitution of India. The states, therefore, sought revisiting of the aforesaid two decisions in *Atiabari Tea Co. Ltd. and Automobile Transport (Rajasthan) Ltd.* (supra) by a larger Bench.

In *Keshav Mills Co. Ltd. v. Commissioner of Income-tax, Bombay North*, (1965) 2 SCR 908 at p. 921, a Constitution Bench of this Court enacted circumstances in which a reference to the larger Bench would lie. It was held that in revisiting and revising its earlier decision, this Court should ask itself whether in the interest of the public good or for any other valid and compulsive reasons, it is necessary that the earlier decision

- A should be revised? Whether on the earlier occasion, did some patent aspects of the question remain unnoticed, or was the attention of the Court not drawn to any relevant and material statutory provision, or was any previous decision bearing on the point not noticed? What was the impact of the error in the
- B previous decision on public good? Has the earlier decision been followed on subsequent occasions either by this Court or by the High Courts? And, would the reversal of the earlier decision lead to public inconvenience, hardship or mischief? According to the judgment in *Keshav Mills* case these and other
- C relevant considerations must be born in mind whenever this Court is called upon to exercise its jurisdiction to review and revisit its earlier decisions. Of course, in *Keshav Mills* case a caution was sounded to the effect that frequent exercise of this Court of its power to revisit its earlier decisions may incidentally
- D tend to make the law uncertain and introduce confusion which must be avoided. But, that is not to say that if on a subsequent occasion, the Court is satisfied that its earlier decision was clearly erroneous, it should hesitate to correct the error. In conclusion, in *Keshav Mills* case, this Court observed that it is not possible to lay down any principles which should govern the
- E approach of the Court in dealing with the question of revisiting its earlier decision. It would ultimately depend upon several relevant considerations.

- In the case of *Central Board of Dawoodi Bohra Community and Anr. v. State of Maharashtra and Anr.*, (2005) 2 SCC 673, a Constitution Bench of this Court observed that, in case of doubt, a smaller Bench can invite attention of Chief Justice and request for the matter being placed for hearing before a Bench larger than the one whose decision is being
- G doubted.

- Applying the tests laid down in the aforesaid two cases, i.e., *Keshav Mills Co. Ltd. and Central Board of Dawoodi Bohra Community* (supra), we find that on number of aspects a larger Bench of this Court needs to revisit the interpretation
- H

of Part XIII of the Constitution including the various tests propounded in the judgments of the Constitution Bench of this Court in the aforesaid two cases, namely, *Atiabari Tea Co. and Automobile Transport (Rajasthan) Ltd.* (supra). Some of these aspects which need consideration by larger Bench of this Court may be briefly enumerated. Interplay/interrelationship between Article 304(a) and Article 304(b). The significance of the word "and" between Article 304(a) and 304(b). The significance of the non obstante clause in Article 304. The balancing of freedom of trade and commerce in Article 301 vis-a-vis the States' authority to levy taxes under Article 245 and Article 246 of the Constitution read with the appropriate legislative Entries in the Seventh Schedule, particularly in the context of movement of trade and commerce. Whether Article 304(a) and Article 304(b) deal with different subjects? Whether the impugned taxation law to be valid under Article 304(a) must also fulfil the conditions mentioned in Article 304(b), including Presidential assent? Whether the word "restrictions" in Article 302 and in Article 304(b) includes tax laws? Whether validity of a law impugned as violative of Article 301 should be judged only in the light of the test of non-discrimination? Does Article 303 circumscribe Article 301? Whether "internal goods" would come under Article 304(b) and "external goods" under Article 304(a)? Whether "per se test" propounded in *Atiabari's* case (supra) should or should not be rejected? Whether tax simpliciter constitutes a restriction under Part XIII of the Constitution? Whether the word "restriction" in Article 304(b) includes tax laws? Is taxation justiciable? Whether the "working test" laid down in *Atiabari* makes a tax law per se violative of Article 301? Inter-relationship between Article 19(1)(g) and Article 301 of the Constitution? These are some of the questions which warrant reconsideration of the judgments in *Atiabari Tea Co. Ltd and Automobile Transport (Rajasthan) Ltd.* (supra) by a larger Bench of this Court.

In conclusion, we may also mention that though the judgments in *Atiabari Tea Co. Ltd. and Automobile Transport*

A *(Rajasthan) Ltd.* (supra) came to be delivered 49 years ago, a doubt was expressed about the tests laid down in those two judgments even in the year 1975 in the case of *G.K. Krishnan and Ors. v. State of Tamil Nadu and Ors.*, (1975) 1 SCC 375 by Mathew, J., vide para 27, which reads as under:

B "Whether the restrictions visualized by Article 304(b) would include the levy of a non-discriminatory tax is a matter on which there is scope for difference of opinion. Article 304(a) prohibits only imposition of a discriminatory tax. It is not clear from the article that a tax simpliciter can be treated as a restriction on the freedom of internal trade.

C Article 304(a) is intended to prevent discrimination against imported goods by imposing on them tax at a higher rate than that borne by goods produced in the State. A discriminatory tax against outside goods is not a tax simpliciter but is a barrier to trade and commerce. Article 304 itself makes a distinction between tax and restriction.

D That apart, taxing powers of the Union and States are separate and mutually exclusive. It is rather strange that power to tax given to States, say, for instance, under Entry 54 of List II to pass a law imposing tax on sale of goods should depend upon the goodwill of the Union Executive."

E (emphasis supplied)

F For the aforesaid reasons, let this batch of cases be put before Hon'ble Chief Justice of India for constituting a suitable larger Bench for reconsideration of the judgments of this Court in *Atiabari Tea Co. and Automobile Transport (Rajasthan) Ltd.* (supra).

R.P.

Referred to Layer Bench.