

A FRICK INDIA LTD. AND ANR.  
v.  
STATE OF HARYANA AND ORS.

MAY 13, 1994

B [M.N. VENKATACHALIAH, CJ., A.M. AHMADI, J.S. VERMA,  
G.N. RAY AND S.P. BHARUCHA, JJ.]

C *Haryana General Sales Tax Act, 1973/Central Sales Tax Act, 1956 :  
Section 6,25(5)—Notice dated 12.2.1986—Purchase tax—Levy of interest on  
additional amount found due—Held : the amount of interest collected from  
assesseees to be refunded with interest at 12% per annum.*

The petitioners filed the writ petitions challenging the levy of interest on the purchase tax under the Haryana General Sales Tax Act, 1973.

D Allowing the writ petition in view of the decision in J.K. Synthetics case\*, this Court.

E HELD : The amount of interest levied on collected from the petitioners under the Haryana General Sales Tax Act, 1973 as well as the Central Sales Tax Act, 1956 shall be refunded to the petitioners with interest at 12% per annum from the date of actual recovery till refund.

[135-B-C]

F \*J.K. Synthetics Ltd. v. The Commercial Taxes Officer, [1994] 4 SCC 277, applied.

CIVIL ORIGINAL JURISDICTION : Writ petition (C) No. 1235 of 1986.

Under Article 32 of the Constitution of India.

G Harish N. Salve Ashok Sen, Ravinder Narain, Ms. Amrita Mitra, D.N. Misra, for JBD & Co., Ms. Meenakshi Grover, Ms. Poonam Madan, Krishna Kumar, Bhaskar Raj Pradhan for Khaitan & Co., A.P. Dhamija, S. Atreya, N.D.B. Raju, S.K. Jain, Ms. Nisha Bagchi, Ms Ayesha Khatri, Ms. Indu Malhotra, Ms. Kusum Chaudhary and Aruneshwar Gupta for the  
H appearing parties.

The Judgment of the Court was delivered by

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**AHMADI, J.** In view of the decision rendered by the Constitution Bench in *J.K. Synthetics Ltd. v. The Commercial Taxes Officer* (Civil Appeal Nos. 3414-16/82, decided on May 9, 1994), 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.

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R.P.

Petition allowed.