

STATE OF PUNJAB & ORS.

A

v.

M/S. SANKESHWAR HOSIERY INDUSTRY  
(Civil Appeal No. 1816 of 2008)

MARCH 7, 2008

B

[S.H. KAPADIA AND B. SUDERSHAN REDDY, JJ.]

*Punjab General Sales Tax rules, 1949 – r. 29 (xii) – Deduction from taxable turnover – Permissibility – Held: Such deduction permissible.*

C

*State of Punjab and Ors. etc. etc. v. M/s. Perfect Synthetics etc. etc. – 2008 (4) SCR 582 – relied on.*

CIVILAPPELLATE JURISDICTION : Civil Appeal No. 1816 of 2008

D

From the Judgment and Order dated 18.8.2006 of the High Court of Punjab and Haryana at Chandigarh in C.W.P. No. 12760/2006

Mahabir Singh, S. Ganesh, Dalip Singh Brar, Ajay Pal, Nikhil Jain, S.P. Singh Chauhan, Sanjay Jain, Ashok Kumar Singh, Surender Dutt Sharma, Naresh Kr. Gaur, S.B. Meitei, Seeraj Bagga, S. Bagga and M.P. Devnath for the appearing parties.

E

The Judgment of the Court was delivered by

F

KAPADIA, J. Leave granted.

In view of our decision in the case of **State of Punjab & Others etc. etc. v. M/s. Perfect Synthetics etc. etc. – Civil Appeal No.1072 of 2008**, the civil appeal is dismissed with no order as to costs.

K.K.T.

Appeal dismissed