

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH.**

CWP No.4395 of 1998(O&M)

Date of decision :28.09.2016

B.R.S. Institute of Medical Sciences

.....Petitioner

Versus

State of Haryana and others

.....Respondents

CORAM : HON'BLE MR. JUSTICE RAJESH BINDAL

HON'BLE MR. JUSTICE DARSHAN SINGH

Present: Mr.C.B.Goel, Advocate and
Mr. Manoj Sharma, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, Deputy Advocate General
Haryana.

RAJESH BINDAL, J.

The issue raised in the present petition is regarding levability of tax under the provisions of The Punjab Passengers and Goods Taxation Act, 1952 (as applicable to Haryana). It is not disputed that identical issue has been gone into by a Division Bench of this Court in **CWP No. 8643 of 2005, titled as Apeejay College of Engineering Vs. State of Haryana and another, decided on 10.04.2015** and it has been opined that even on the buses carrying students of professional colleges, the tax is not leviable.

2. Learned counsel for the State submitted that the State has already filed Special Leave Petition before Hon'ble the Supreme Court against the aforesaid judgment of this Court.

3. Learned counsel for the petitioner submitted that as the issue has already been gone into by this Court, the present petition may be disposed of in terms thereof. However, the petitioner shall be bound by the final judgment

of Hon'ble the Supreme Court in the Special Leave Petition filed by the State, even if, no appeal is filed by the State in the present case.

4. After hearing learned counsel for the parties and considering the fair stand taken by learned counsel for the parties, the present petition is hereby disposed of in terms of the detailed judgment passed by Division Bench of this Court in **Appejay College of Engineering's case (supra)**. However, it is made clear that the State having challenged the aforesaid judgment before Hon'ble the Supreme Court, the petitioner shall be bound by the final decision therein, even if no Special Leave Petition is filed against the present order.

(RAJESH BINDAL)
JUDGE

(DARSHAN SINGH)
JUDGE

September 28, 2016

s.khan

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No