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%27-5-2005

Present: Mr. S. Ganesh and Mr. Manmohan, Senior Advocates  
with Mr. R. Narain, Mr. Ajay Aggarwal and Mr. Sanjeev  
Dahiya for the petitioners in W.P(C)3016/2002,  
3030/2002 and 3392/2002.  
Mr. Dhruv Agarwal with Mr. Nalin Talwar for the  
petitioners.

Mr. Suresh Kait for the UOI.  
Mr. Sanjeev Khanna, Mr. Rajesh Mahna and Ms. Malika  
Bhargava for respondent no.2.

W.P. (C) No. 3016/2002 & C.M.6632/05, W.P.No.5653/2002 &  
C.M.9590/02, W.P.No.2552/2003 & C.M.4262/03,  
W.P.No.3630/2002, W.P.No. 3635/2002, W.P.No. 7246/2002 &  
C.M.12244/02, W.P.No.3377/2002, W.P.No. 3379/2002,  
W.P.No.3985/2002 & C.M.6777/2002, W.P.No.3582/2002,  
W.P.No.3590/2002, W.P.No. 3591/2002, W.P.No.3598/2002,  
W.P.No.3613/2002, W.P.No.3617/2002, W.P.No.3633/2002,  
W.P.No.3647/2002, W.P.No.3684/2002, W.P.No.3685/2002,  
W.P.No.3983/2002, W.P.No.3984/2002, W.P.No.3991/2002,  
W.P.No.3992/2002 & C.M.6785/02, W.P.No.6960/2002,  
W.P.No.7090/2002, W.P.No.1095/2003 & C.M.4392/03,  
W.P.No.3985/2002 & C.M.6777/02, W.P.No.3485/2002,  
W.P.No.3567/002, W.P.No.4034/2002, W.P.No.4560/2002 &  
C.M.7757/02, W.P.No.3030/2002 & C.M.6631/05, W.P.No.3392/2002  
& C.M.6640/05, W.P.No.4781/2003, W.P.No.4810/2003,  
W.P.No.9325/2004, W.P.No.13610/2004

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1. Heard the learned senior counsel for the petitioners in  
above writ petitions as well as the learned counsel for the  
respondents.

2. Both the learned counsel for the petitioners as well as  
the learned counsel for the respondents very fairly stated that a very  
recent judgment of the Supreme Court in the case of **Godfrey  
Phillips India Limited & Another vs. State of U.P and Others,**  
**(2005) 2 SCC 515** will squarely apply in all the above matters and  
W.P(C)3016/2002

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Signature Not Verified

Digitally Signed By: AMULYA  
Certify that the digital file and  
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the digital data is as per the physical  
file and no page is missing.

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the same is against the revenue.

3. Under these circumstances, in all the above petitions, rule is made absolute in terms of prayer clause (a). However, there will be no order as to costs.

4. It is made clear that if any of the petitioners hereinabove have collected any amount towards luxury tax from the consumers/customers after obtaining interim orders from this Court, or in absence of the order, they will pay the said amount to the State Government.

sd/-  
CHIEF JUSTICE

sd/-  
SANJAY KISHAN KAUL, J.

May 27, 2005  
amb

Signed Order is kept in WP (C) No 3016/2002