(2013) 08 RAJ CK 0104

In the Rajasthan High Court

Case No : SB Sales Tax Revision Petition No. 52 of 2012

Assistant Commercial Taxes Officer APPELLANT

Vs

M/s. Bholaram Ramgopal RESPONDENT

Date of Decision : 27-08-2013

Acts Referred:
Rajasthan Value Added Tax Act, 2003 — Section 84

Citation : (2013) 08 RAJ CK 0104

Hon'ble Judges : J.K. Ranka, J

Bench : Single Bench

Advocate : R.B. Mathur and Ms. Tanvi Sahai, for the Appellant;

Judgement

J.K. Ranka, J.—Instant sales tax revision petition has been filed u/s 84 of the Rajasthan Value Added Tax Act, 2003 read with Section 86 of the Rajasthan Sales Tax Act, 1994 (in short ''The Act''), against the judgment/order dated 10.08.2011 passed by the Rajasthan Tax Board, Ajmer, in Appeal No. 1591/2010 whereby the Tax Board, dismissed the appeal of the respondent. On perusing the impugned order, it is noticed that the Tax Board, remitted the matter to the Assessing Officer to decide the matter afresh in accordance with law.

2. I have heard Mr. R.B. Mathur, learned counsel appearing on behalf of the petitioner and have gone through the order impugned passed by the Tax Board and in my view, nothing wrong was done by the Tax Board in remitting the matter to the Assessing Officer, to decide the matter afresh in accordance with law, when nothing has been decided by the Tax Board, no question of law is found to be involved.

3. Even otherwise, it is noticed that the tax imposed under the VAT Act, is less then 6,404/-. As observed earlier in many sales tax revision petitions by this Court that the department ought not to file revision petition for such small and petty amount and in this regard, directions have been given time and again to the Principal Secretary, Finance Department, Government of Rajasthan,

Secretariat, Jaipur as well as to the Commissioner, Commercial Taxes Department, Jaipur, not to file such petitions for such petty amount as the cost of filing such sales tax petition apparently appears to be much more than even the tax involved but it appears no one is interested in following the directions of this court.

4. Let a copy of this judgment be sent to the Principal Secretary (Finance), Government of Rajasthan, Secretariat, Jaipur as well as to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur for appropriate action. Resultantly, I do not find any merit in this revision petition and the same is dismissed. Since the Tax Board has already given directions to re-decide the matter afresh no further directions are required to be given. The stay application also stands dismissed.

