(2013) 08 RAJ CK 0105

In the Rajasthan High Court

Case No : SB STR Petition No. 6 of 2011

Assistant Commercial Taxes Officer APPELLANT

Vs

M/s. Kamal Enterprises RESPONDENT

Date of Decision : 26-08-2013

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

Citation : (2013) 08 RAJ CK 0105

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

Bench : Single Bench

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

Judgement

J.K. Ranka, J.—By this revision petition, filed u/s 84 of the Rajasthan Value Added Tax, 2003 the petitioner has assailed the order dated 15.03.2010 passed by the Rajasthan Tax Board, Ajmer in Appeal No. 2269/2008 by which the order of the Deputy Commissioner (Appeals) was set-aside and the matter was remanded back to the Assessing Officer to decide the matter afresh. Learned counsel for the respondent submits that vide order impugned dated 15.03.2010, the learned Tax Board decided two appeals by a common order one of M/s. Tara Stone Crushing Company, Bayana and the respondent herein and the learned ACTO preferred Sales Tax revision petition titled as Assistant Commercial Taxes Officer Vs. M/s. Tara Stone Crushing Company, SB Sales Tax Revision Petition No. 171/2010 and in that case, this Court vide its order dated 18.7.2013 dismissed the said revision petition of revenue. Learned counsel for the respondent further submits that since question of law and issues are the same, therefore, the instant revision petition is also required to be dismissed. Learned counsel for the petitioner has not controverted the said fact and dismissal of revision petition in the case of Assistant Commercial Taxes Officer Vs. M/s. Tara Stone Crushing Company,(Supra).

2. In view of the above, when similar STR No. 171/2010 has already been

dismissed by this Court on 18.7.2013, therefore, in the light of the said judgment, the instant revision petition is also dismissed being devoid of merit.

