(2011) 03 RAJ CK 0146

In the Rajasthan High Court

Case No : Sales Tax Revision Petition No. 154 of 2008

Assistant Commercial Taxes Officer APPELLANT

Vs

Rathi Bars Limited RESPONDENT

Date of Decision : 29-03-2011

Acts Referred:
Rajasthan Sales Tax Act, 1994 — Section 78(5)

Citation : (2013) 57 VST 307

Hon'ble Judges : Vineet Kothari, J

Bench : Single Bench

Advocate : Achintya Kaushik for R.B. Mathur, for the Appellant; Alkesh Sharma, for the Respondent

Final Decision : Dismissed

Judgement

Vineet Kothari, J.—The learned counsel for the parties submit that the present case is squarely covered by the decision of this court in the case of A.C.T.O., Flying Squad, Bhiwadi v. Rathi Bars Limited (S.B. Sales Tax Revision Petition No. 26 of 2006 decided on May 22, 2007-- Rajasthan High Court, which is reproduced below for ready reference:

S.B. Sales Tax Revision Petition No. 26 of 2006.

A.C.T.O. Flying Squad, Bhiwadi v. Rathi Bars Ltd.

Dr. Vineet Kothari J.

May 22, 2007.

Mr. Brij Sharma, for Mr. R.B. Mathur, for the petitioner.

Heard learned counsel for the petitioner.

This revision petition is covered by the several decisions of this court, therefore, the same has been disposed of at this stage.

By concurrent findings of two appellate authorities below it was found in favour of the respondent-assessee that no penalty u/s 78(5) of the Rajasthan Sales Tax Act was imposable upon the respondent-assessee merely because at the time of checking, though the relevant documents like bill and bilty were admittedly found with the goods in transit, but declaration form No. ST-18C was not filled up completely.

This court has held in a number of similar cases that no penalty u/s 78(5) of the Rajasthan Sales Tax Act is imposable in the aforesaid circumstances and no question of law arises against concurrent finding of two appellate authorities below.

Accordingly, there is no force in this revision petition as no question of law arises for consideration u/s 86 of the Act. The revision petition is, accordingly, devoid of merit and the same is, therefore, dismissed. A copy of this order be sent to the respondent-assessee.

Sd/-

(Dr. Vineet Kothari J.)

In terms of the aforesaid decision, the present revision petition also stands dismissed.

