(1987) 03 RAJ CK 0051

In the Rajasthan High Court

Case No : Sales Tax Reference No. 91 of 1987

Assistant Commercial Taxes Officer APPELLANT

Vs

Shrimal Studio RESPONDENT

Date of Decision : 23-03-1987

Acts Referred:
Rajasthan Sales Tax Act, 1994 — Section 7AA

Citation : (1987) 66 STC 231

Hon'ble Judges : J.S. Verma, C.J

Bench : Single Bench

Advocate : P.K. Bhansali, for the Appellant; N.N. Mathur, for the Respondent

Final Decision : Dismissed

Judgement

J.S. Verma, C.J.—This was originally a reference to this Court, by the Board of Revenue, for deciding a question of law said to arise out of the Board''s order dated 18th November, 1982, which is now to be heard and disposed of as a revision according to the newly substituted 15 of the Rajasthan Sales Tax Act, 1954, as amended by the Amendment Act of 1984.

2. A penalty of Rs. 2,100 was imposed under 7AA of the Rajasthan Sales Tax Act, by an order dated 4th August, 1975, passed by the Assistant Commercial Taxes Officer, Udaipur. The Deputy Commissioner, on appeal, set aside the order of the Assistant Commercial Taxes Officer, which gave rise to a revision before the Board of Revenue. A Single Bench of the Board set aside the order of the Deputy Commissioner and remanded the case to the assessing authority, for making a speaking order indicating the manner in which the penalty amount of Rs. 2,100 had been computed. Against this order of the Single Bench of the Board, a special appeal was preferred to a Division Bench of the Board; which was dismissed by the impugned order dated 18th November, 1982.

3. Admittedly, the impugned order merely has the effect of affirming the Single Bench''s order of the Board, remanding the case to the assessing authority for

the purpose already indicated. It is only after the assessing authority has decided the matter afresh that the question of going into the correctness of the same can arise. It appears that the Board has not decided any question of law, the correctness of which is required to be examined in this revision, since the impugned order is merely one of remand. There is, therefore, no occasion to interfere in this revision.

4. I may, however, observe that the points raised in this revision, can be gone into, if the need arise, after fresh decision of the assessing authority in the proceeding arising out of the same.

5. Consequently, the revision is dismissed. No costs.

