courtkutchehry.com

Company : CourtKutchehry
Website : www.courtkutchehry.com
Printed For :
Date : 15/09/2026

(2009) 02 RAJ CK 0077

In the Rajasthan High Court

Asstt. Commercial Taxes Officer — APPELLANT

Vs

Sanjay Granites — RESPONDENT

Date of Decision : 05-02-2009

Acts Referred:
Rajasthan Sales Tax Act, 1994 — Section 86

Citation : (2009) 12 Vat Reporter 34

Hon'ble Judges : Vineet Kothari, J

Bench : Single Bench

Judgement

Vineet Kothari, J.—This revision petition has been filed by the Revenue against the order of the Tax Board dated 11.4.2004 whereby the Tax Board upholding the order of the learned Dy. Commissioner (Appeals) held that the AA was not justified in estimating the sale of packing material at the rate of 11% of the total value of goods in question i.e., granite slabs sold by the assessee and, therefore, the levy of additional tax on alleged sale of packing material was set aside by both the appellate authorities.

2. The learned Tax Board has clearly found in its impugned order that the assessed did not charge anything separately for the sale of packing material nor any tax was collected on such sale of packing material.

3. The goods in question i.e., granite is sold as a packing material like Bardana etc. and the assessee contended that the value of such packing material was insignificant and there was no express or implied sale of such packing material by the assessee, therefore, the assessee did not charge anything separately for such sale of packing material to the purchasers.

4. Having heard learned Counsel for the Revenue and having gone through the impugned orders, this Court is satisfied that the findings of fact arrived at by both the appellate authorities did not give rise to any question of law requiring consideration by this Court u/s 86 of the RST Act, 1994. These are essential findings of fact and both the appellate authorities have rightly set aside the levy

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/asstt-commercial-taxes-officer-...

of additional tax on the assumed sale of packing material by the learned AA at 11% of the value of granite slabs sold. No such evidence for separate sale of packing material was brought on record by the learned AA prior to imposition of such additional tax and, therefore, the learned appellate authorities concurrently and rightly held that levy of such additional tax was not justified.

5. This Court finds no force in the present revision petition of the revenue and same being devoid of merit is hereby dismissed. No order as to costs. Copy of this order be sent to respondent-assessee.

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/asstt-commercial-taxes-officer-…