(2014) 01 RAJ CK 0164

In the Rajasthan High Court

Case No : Sales Tax Revision Petition No. 67 of 2011

Commercial Taxes Officer — APPELLANT

Vs

Associated Cement Company Ltd. — RESPONDENT

Date of Decision : 17-01-2014

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

Citation : (2014) 73 VST 458

Hon'ble Judges : Bela M. Trivedi, J

Bench : Single Bench

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

Judgement

Bela M. Trivedi, J.—The present tax revision petition has been filed by the petitioner-Department u/s 84 of the Rajasthan Value Added Tax Act, 2003 read with section 86 of the Rajasthan Sales Tax Act, 1994 challenging the order dated July 10, 2009 passed by the single Bench of the Rajasthan Tax Board, Ajmer in Appeal No. 1375/2007/Bundi. In the instant case, the short controversy involved is as to whether the turnover tax and the surcharge is leviable on the branch transfer. The assessing officer not accepting the claim made by the respondent-assessee to the effect that the calculation of turnover tax should be done by not including branch transfer, made calculation of the turnover tax on the amount including branch transfer. Against the said order of the assessing authority, an appeal was preferred by the respondent-assessee before the appellate court, which was allowed by the appellate authority by holding that the turnover tax and surcharge was not leviable on the branch transfer, as per the order dated December 5, 2006. The Rajasthan Tax Board, Ajmer, also dismissed the appeal of the petitioner-Department confirming the order passed by the appellate authority.

2. There being concurrent finding of facts recorded by the appellate authority as well as by the Rajasthan Tax Board, the court is not inclined to interfere with the same. The learned counsel for the petitioner has also failed to point out any question of law, much less substantial question of law involved in the present

petition. In that view of the matter, the revision petition deserves to be dismissed, and is accordingly dismissed.