(2000) 01 RAJ CK 0027

In the Rajasthan High Court

Case No : Sales Tax Revision No''s. 1050 and 1051 of 1999

Commercial Taxes Officer APPELLANT

Vs

Derby Textiles Limited RESPONDENT

Date of Decision : 27-01-2000

Acts Referred:
Rajasthan Sales Tax Act, 1954 — Section 12

Citation : (2002) 126 STC 543

Hon'ble Judges : Rajesh Balia, J

Bench : Single Bench

Advocate : Sanjeev Johari, for the Appellant; Bhupendra Bhatnagar, for the Respondent

Final Decision : Dismissed

Judgement

Rajesh Balia, J.—These two revisions raise a common question of law and, therefore, they were heard together and are being decided by a common order.

2. Both these revisions relate to assessment year 1988-89. S.B. Sales Tax Revision No. 1051 of 1999 relates to assessment under the Central Sales Tax Act and S.B. Sales Tax Revision No. 1050 of 1999 pertains to assessment under the Rajasthan Sales Tax Act.

3. The order under challenge has been passed in pursuance of the reassessment proceedings initiated on March 15, 1995 by issuing a notice u/s 12 of the Rajasthan Sales Tax Act, which was served on the assessee-respondent on March 30, 1995. By amendment in Section 12 of the Rajasthan Sales Tax Act vide Rajasthan Sales Tax (Amendment) Act, 1991, the period within which the assessing officer could exercise his jurisdiction to initiate reassessment proceedings in respect of any assessment year has been restricted to five years from last date of relevant assessment year. As stated above, in both the cases, notices were issued on March 15, 1995 for initiating reassessment proceedings in respect of assessment year 1988-89. The period of limitation for initiating

reassessment proceedings in respect of assessment year 1988-89 expired on March 31, 1994, Thus, on March 15, 1995 when the assessing officer exercised his jurisdiction by issuing notice for initiation of reassessment proceedings pertaining to assessment year 1988-89, the limitation for exercising such power had already expired. In this view of the matter, the initiation of proceedings against the respondent-assessee were wholly without jurisdiction and void ab initio. Therefore, these proceedings cannot be sustained.

4. Accordingly, these revisions have no force and they are hereby dismissed with no order as to costs.

