(1987) 02 RAJ CK 0075

In the Rajasthan High Court

Case No : C.S.T. Revision No''s. 40, 43 and 44 of 1987 .C.S.T. References (old) No''s. 40, 39 and 38 of 1979

Commercial Taxes Officer APPELLANT

Vs

Kamal and Co. RESPONDENT

Date of Decision : 03-02-1987

Acts Referred:
Rajasthan Sales Tax Act, 1954 — Section 15

Citation : (1987) 67 STC 402

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

Bench : Single Bench

Advocate : G.S. Bapna, for the Appellant; A. Kasliwal, for the Respondent

Final Decision : Dismissed

Judgement

J.S. Verma, C.J.—All these matters are references which are heard and decided as revisions under the newly substituted Section 15 of the Rajasthan Sales Tax Act, 1954, as amended by the Amendment Act of 1984.

2. The common question referred for the decision in all these three cases, is the following:

Whether, the learned Members of the Board could allow costs to the opposite parties for verification of memo of appeal in the absence of any provision in the Act and where the provision of C. P. C. do not apply ?

3. The above question which is the only point for decision in these matters, does not require any elaborate consideration. It is obvious that the power to award costs, is a matter within the discretion of the authority, and must, therefore, be accepted. In this regard, I find support from a Division Bench decision of this Court in the case of Commercial Taxes Officer v. English Wine & Provision Stores. Nothing is shown in support of the contrary conclusion. This power does not depend on the existence of an express provision, which, at best, merely reiterates a power which is inherent in the constitution of the authority itself

which is set up for adjudication of the matters before it. There is neither any principle nor any authority in support of the contrary view. This being the only point involved for decision in these revisions, the same must be dismissed.

4. Consequently, these revisions are dismissed. The parties shall bear their own costs. The matter shall now proceed before the Tribunal in accordance with law.

