(1987) 02 RAJ CK 0048

In the Rajasthan High Court

Case No : S.T. Revision No. 51 of 1987 .S.T. Ref. (old) No. 34 of 1979

Commercial Taxes Officer — APPELLANT

Vs

S. Zoraster and CO. — RESPONDENT

Date of Decision : 03-02-1987

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

Citation : (1988) 68 STC 89

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

Bench : Single Bench

Advocate : G.S. Bapna, for the Appellant; V.K. Singhal, for the Respondent

Final Decision : Allowed

Judgement

J.S. Verma, C.J.—This was a reference which is now heard as a revision u/s 15 of the Rajasthan Sales Tax Act, 1954, as amended by the Amendment Act of 1984.

2. The question of law referred for the decision of this Court, is as under :

Whether, on the facts and in the circumstances of the case, the Board of Revenue was justified in holding that the Commercial Taxes Officer, Special Circle I, Jaipur, was not competent to file special appeal because the assessment was finalised by the Commercial Taxes Officer, Special Circle II, Jaipur, whereas at the time of filing of special appeal, the Commercial Taxes Officer, Special Circle I was the assessing authority and the petition is presented by the assessing authority ?

3. There is no longer any dispute that the point involved for decision in the above question, is covered by a Division Bench decision of this Court in the case of Commercial Taxes Officer Vs. S. Zoraster and Co., which incidentally relates to the same assessee. The Tribunal''s view being contrary to the aforesaid decision of the Division Bench of this Court, was unjustified.

4. Consequently, the revision is allowed. The Tribunal shall now proceed to dispose of the matter in accordance with law. No costs.

