(1969) 03 AHC CK 0011

In the Allahabad High Court

Case No : S.T.R. No. 343 of 1967

Commissioner of Sales Tax APPELLANT

Vs

Indo Arts RESPONDENT

Date of Decision : 31-03-1969

Acts Referred:

Uttar Pradesh Sales Tax Act, 1948 — Section 4

Citation : (1969) 24 STC 342

Hon'ble Judges : R.L. Gulati, J;Jagdish Sahai, J

Bench : Division Bench

Advocate : Bharatji Agarwal, for the Respondent

Final Decision : Dismissed

Judgement

Jagdish Sahai, J.—At the instance of the Commissioner of Sales Tax, U.P., Lucknow, the instant reference has been made to us and the following question has been submitted for our opinion :

Whether booklets, folders and brochures are books for the purposes of exemption u/s 4.

2. The assessee in this case is M/s. Indo Arts, which is a dealer for purposes of the assessment (hereinafter referred to as the "dealer") under the U.P. Sales Tax Act (hereinafter referred to as the "Act"). During the assessment proceedings started for the year 1957-58 there was a controversy between the dealer and the assessing officer as to whether the turnover of books, magazines, brochures, booklets and folders was liable to tax or not in view of the notification issued u/s 4 of the Act. The assessing officer repelled the submission of the dealer and assessed the dealer. The Assistant Commissioner (J.) allowed the dealer''s appeal and excluded the turnover. The Commissioner filed a revision application which was dismissed, but as already pointed out earlier, the instant reference has been made at his instance.

3. Notification No. S.T. 3502/X, dated 1st May, 1956, issued u/s 4 of the Act,

reads:

In exercise of the powers conferred by Section 4 of the U.P. Sales Tax Act, 1948, as amended from time to time, the Governor of Uttar Pradesh is pleased to order that with effect from May 8, 1956, books, magazines and exercise books shall be exempt from payment of tax.

4. In the Oxford English Dictionary the following meaning has been given to the word "brochure" :

A stitched work, a short printed work, of a few leaves merely stitched together, a pamphlet.

5. In the same dictionary the word "booklet" has been given the following meaning :

A tiny book.

6. Magazines also partake of the nature of books. They are stitched and bound. Even the folders are printed paper-sheets bound together.

7. In our opinion, therefore, brochures, booklets, magazines and folders are comprehended in the word "books" as used in the notification mentioned above. In the ordinary business practice also they are treated to be books.

8. Our answer to the question referred to us is in the affirmative in favour of the dealer and against the Commissioner of Sales Tax. The Commissioner of Sales Tax shall pay a sum of Rs. 100 by way of costs of this proceeding to the dealer.

