(1976) 05 AHC CK 0008

In the Allahabad High Court

Case No : S.T.R. No. 798 of 1972

Commissioner of Sales Tax APPELLANT

Vs

Rajan Cane Crusher RESPONDENT

Date of Decision : 19-05-1976

Acts Referred:

Citation : (1977) 39 STC 451

Hon'ble Judges : R.M. Sahai, J;C.S.P. Singh, J

Bench : Division Bench

Judgement

R.M. Sahai, J.—The opposite party deals in the manufacture and sale of khandsari, gur badda, molasses, etc. His account books were not accepted by the assessing authority, who assessed him on a total sale of Rs. 92,000. Out of this turnover the assessing authority has determined the taxable turnover of gur badda and molasses at Rs. 15,898.84 and taxed the same at 3 per cent. The assessee filed an appeal and the appellate authority held that gur badda is taxable at 2 per cent and not at 3 per cent as molasses. Aggrieved by the order of the appellate authority the Commissioner filed a revision, which was dismissed. On an application made u/s 11(3), the Judge (Revisions) referred the following question for opinion of this court :

Whether, on the facts and circumstances of the case, the learned Additional Revising Authority was justified in holding gur badda as gur and not molasses ?

2. The Division Bench in similar circumstances has decided that gur badda is a commodity different than molasses and it cannot be taxed at 3 per cent. We agree with the principles laid down in this decision.

3. In view of this we answer the reference by saying that the Additional Revising Authority was justified in holding gur badda as gur and not as molasses. There shall be no order as to costs.

