(1999) 11 GUJ CK 0065

In the Gujarat High Court

Case No : Special Civil Application No''s. 7072, 7073 and 7074 of 1996

Crompton Greaves Ltd. and Another — APPELLANT

Vs

State of Gujarat and Others — RESPONDENT

Date of Decision : 19-11-1999

Acts Referred:

Gujarat Sales Tax Act, 1969 — Section 44
Gujarat Sales Tax Rules, 1970 — Rule 24(2A)

Citation : (2000) 120 STC 510

Hon'ble Judges : K.M. Mehta, J;B.C. Patel, J

Bench : Division Bench

Advocate : G.S. Jetley, Manish R. Bhatt and Pradip S. Jetley, for the Appellant; P.G. Desai, Government Pleader, Harsha Devani and M.G. Doshit and Co. and 3, for the Respondent

Final Decision : Allowed

Judgement

B.C. Patel, J.—A common question is raised in all these petitions ; Hence all these petitions are disposed of by this common judgment.

2. In these present petitions Crompton Greaves Limited and its Branch Accountant--Mr. Prakash Ramkrishna Shembekar--petitioners are challenging the notice of reassessment, dated July 20, 1996 issued u/s 44 of the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the Act") on the ground that the deduction with regard to sales made against certificate in form 17A prescribed under Rule 24(2A) of the Gujarat Sales Tax Rules, 1970 (hereinafter referred to as "the Rules") read with Section 13(1) of the Act were erroneously allowed in the assessment made u/s 41. The petitioners contended that the petitioners had disclosed the sales effected against certificate in form 17A. Such sales were subject-matter of investigation by the sales tax authorities who issued show cause notice which was replied by the petitioners. The petitioners disclosed sales effected against certificate in form 17A. Such sales were the subject-matter of investigation in earlier proceedings.

3. Special Civil Application No. 7072 of 1996 pertains to assessment year 1989-90, Special Civil Application No. 7073 of 1996 pertains to assessment year 1990-91, and Special Civil Application No. 7074 of 1996 pertains to assessment year 1988-89. For all these three years notices were issued on July 20, 1996 calling upon the petitioner to attend for the same reason which we have indicated hereinabove.

Facts :

4. The petitioner No. 1 is a company incorporated under the provisions of the Companies Act, 1956 and holding a valid registration certificate and a licence under the provisions contained in the Act and also under the Central Sales Tax Act, 1956. The petitioner No. 2 is the Branch Accountant of the petitioner No. 1-company.

5. The petitioner No. 1 carries on the business of sale of electrical goods within the State of Gujarat which they receive as branch transfers from their manufacturing units in the State of Maharashtra and elsewhere in the country and also effect inter-State purchases from various manufacturers for the purpose of resale in the State of Gujarat.

Background of the matter :

6. From the record it appears that on February 9, 1993 officers from the office of the Assistant Commissioner of Sales Tax, Enforcement Branch visited the business premises of the petitioners. They passed an order regarding the production and inspection of books of accounts u/s 59(4) of the Act and recorded the statement of the Branch Manager-- Vinayak G. Shenolikar and seized books of accounts. On February 26, 1993, Sales Tax Officer (IV), Unit I, issued a show cause notice to the petitioner. On March 26, 1993 the petitioner through their advocates filed an explanation in response to show cause notice. The Sales Tax Officer (IV), Unit I, passed an order of assessment, dated February 25, 1994 u/s 41(1) of the Act after going through the entire evidence on record including the show cause notice and reply therein. Reading the order, it appears that the Sales Tax Officer issued show cause notice on February 26, 1993 seeking explanation and found the same in accordance with law and finalised the assessment and passed the assessment order under the Act on February 25, 1994 and held as under :

"Turnover duly supported by licences and form 17A Rs. 2,00,51,381 and turnover with form 20 as per Section 12-13 Rs. 32,68,682, turnover against form ''CC'' as per entry 63, Section 49(2) Rs. 4,296 and sales to Canteen Stores Department u/s 48(1) has been allowed and thereafter the balance taxable turnover has been derived at Rs. 16,20,99,198 which has been taxed at respective sales tax rate."

It is further observed that :

"Total purchases derived at Rs. 18,45,63,074 out of which registered dealer purchase Rs. 44,28,764 and purchase against form 17A is Rs. 25,55,288 and u/s

87 is Rs. 1,31,49,810 and branch transfers of Rs. 10,44,29,212 allowed after which there is no balance of purchases from unregistered dealer. There is no purchase tax."

7. Thus, reading the assessment order, it becomes clear that the assessing officer was aware about the submission of form 17A. After the assessment year, if the licence of some of the dealers are revoked with retrospective effect, it cannot be said that the petitioner has claimed the benefit wrongly.

Present controversy :

8. On February 16, 1996 the Sales Tax Officer working in the office of the Commissioner of Sales Tax (Enforcement) along with other officers of the Sales Tax Department conducted a search at the petitioner''s premises and said respondent No. 3 passed order u/s 59 of the Act, books of accounts were seized, statement of the Branch Manager of the petitioner No. 1-company was recorded. Thereafter on July 20, 1996 notice of reassessment u/s 44 of the Act was issued. The petitioners have challenged the aforesaid show cause notice in the present petitions on various grounds mentioned in the petition.

Statutory background :

9. However before we consider the said contentions it will be useful to refer to certain provisions of the Act in this behalf. The Gujarat Sales Tax Act, 1969 (Act 1 of 1970) is a law relating to the levy of a tax on the sale or purchase of certain goods in the State of Gujarat. Section 2(10) provides definition of "dealer" and Section 2(28) provides definition of "sales" which means sales of goods made within the State. u/s 2(14) "licence" means a licence granted u/s 31 or as the case may be. u/s 2(25) "registered dealer" means a dealer registered u/s 29. The expression "tax" is defined u/s 2(32) of the Act to mean a sales tax, general sales tax, turnover tax or purchase tax payable under the Act. Section 3 of the Act which is a charging section provides for levy of tax on the turnover of sales and turnover of purchase. Section 7 of the Act provides for levy of sales tax on the goods in Schedule II, Part A. Section 8 provides for levy of general sales tax on goods in Schedule II, Part B. Section 12 of the Act provides that a dealer liable to pay tax under the Act sells any taxable goods, to a licensed dealer who certifies certain conditions as laid down in the prescribed form shall be liable to pay tax at a reduced rate on certain sales. Section 13 of the Act provides, inter alia, that there shall not be deducted from the turnover of sales, sales of goods to a licensed dealer, as provided in Section 7 or 8 unless the licensed dealer certifies in the prescribed form that the goods are purchased for resale in the course of inter-State trade or commerce and that the goods will be resold within twelve months from the date of such purchase or by another dealer to whom he resells the goods. Both sections provide, inter alia, for deduction from the turnover sale to a licensed dealer provided such licensed dealer furnishes the prescribed form containing certificate subject to the conditions specified in Section 13. Section 41 of the Act provides for assessment of tax and Section 44

provides for reassessment of turnover escaping assessment which reads as under :

"Section 44. Reassessment of turnover escaping assessment.--If the Commissioner has reason to believe that any turnover of sales or turnover of specified sales or turnover of purchases of any goods chargeable to tax under this Act has escaped assessment or has been under-assessed or assessed at a lower rate in respect of any period in an order of assessment u/s 41, or if the Commissioner has reason to believe that any deduction has been wrongly given or any drawback, set-off or refund has been wrongly granted in any order of assessment so made, then the Commissioner may--

(a) where he has reason to believe that the dealer has concealed such sales or specified sales or purchases or any material particulars relating thereto, or has knowingly furnished incorrect declaration or returns, at any time within eight years, and

(b) in any other case, at any time, within five years, of the end of the period to which such turnover relates, serve, on the dealer liable to pay tax in respect of such turnover, a notice containing all or any of the requisitions which may be included in a notice in the prescribed manner and assess, not later than three years, from the date of service of the notice, the amount of tax due from such dealer to the best of his judgment."

10. Thus, it is very clear that Sub-Clause (a) of Section 44 will be applicable in case of concealment of sale, specified sales or purchase or any material particulars relating thereto or has knowingly furnished incorrect declarations or returns. In such eventualities, the Commissioner is empowered to take action at any time within eight years of the end of the period to which such turnover relates. In case of non-concealment, action is required to be taken within five years of the end of the period to which such turnover relates.

Section 86 provides for power to make rules. In exercise of said powers the State of Gujarat prescribed rules which are called the Gujarat Sales Tax Rules, 1970. Rule 24 provides for form of certificate Under Sections 4, 12, 13 and other sections. Rule 24(2A) provides for a certificate to be issued by a licensed dealer purchasing goods for the purpose of clause (aa) of the Gujarat Sales Tax Act. Said Rule 24(2A) reads as under :

"A certificate for the purpose of clause (aa) of Sub-section (1) of Section 12 shall be in form 17-A"

Form 17A is prescribed by the State Government. That is a certificate to be issued by a licensed dealer purchasing goods for the purpose of clause (a) of Sub-section (1) of Section 12 of the Act. Reading the certificate it appears that the certificate is to be furnished in triplicate wherein the purchaser has to indicate his licence number with date along with the date of certificate issued under the Act and has also to state that the licence was in force at the time of purchase. The purchaser has to certify that the goods purchased under the invoice will be resold within 12 months from the date of purchase in the course of inter-State trade or commerce. The certificate is to be issued as prescribed under Rule 24. It is also clear that the Commissioner of Sales Tax is empowered to issue a licence u/s 31 of the Act and the person in whose favour the licences are issued are getting the registration as well as licence number. While submitting form 17A the person purchasing the goods has to mention his licence number as well as registration number given by the Commissioner of Sales Tax.

Contention of the petitioners-respondents :

11. In the petition as well as at the time of hearing the learned advocate for the petitioner contended that the notice for reassessment dated July 20, 1996 issued u/s 44 of the Act for the assessment years 1991-92 and 1992-93 was without jurisdiction and the petitioners having effected the sales that they have neither claimed any benefit of form 17A nor claimed any deduction during the assessment year nor the assessing officer had any occasion to allow such deductions. It was therefore submitted that the impugned notice relates to alleged sales effected by the petitioner against form 17A. It was the submission that they have not made any sales on the strength of form 17A for the assessment year 1991-92.

12. The petitioners further contended that the second condition precedent relates to the period of limitation for initiating action. The longer period of eight years is available when (i) the respondent No. 3 had reason to believe that the petitioners have concealed such sales, (ii) or any material particulars relating thereto, (iii) or have knowingly furnished incorrect return. It was submitted that there is no question of concealment of sales effected against form 17A to dealers within the State of Gujarat holding valid registration and licences. No material particulars relating to such sales have been concealed. The petitioners submitted that they have knowingly or otherwise not furnished incorrect declarations or return. The petitioners submitted that during the period April 1, 1989 to March 31, 1990 they have effected sales of Rs. 2,00,51,381 against form 17A to dealers in Gujarat holding valid registration certificates and licences. The petitioners submitted that the sales tax authorities had conducted a search on their premises on February 9, 1993 and seized their books of accounts, and thereafter, verified the seized books, issued a notice to show cause and examined the written explanation and reply by the petitioners. All the forms were produced before the assessing officer who passed the order of assessment on February 25, 1994 accepting the sales effected against form 17A. The petitioners therefore submitted that there is no concealment of sales or material particulars or furnishing of incorrect declarations or returns and therefore the longer period of limitation of 8 years will not apply.

13. In support of their contention the learned counsel for the petitioner had relied on the decision of the Division Bench of this Court in the case of State of Gujarat v. Kolithad Juth Sevadayi Sahakari Mandali Ltd. reported in [1982] 50

STC 375. In that case the question relates to the Bombay Sales Tax Act, particularly Section 35 of the Act which provides for reassessment under relevant statute. In that case in the original assessment, the assessee was allowed deduction u/s 7(2)(iii) of the Bombay Sales Tax Act, 1959, as applicable to the State of Gujarat, in respect of its resales on the basis of declaration in form 16 of the Bombay Sales Tax Rules, 1959, from its purchaser. Subsequently, reassessment u/s 35 of the Act was initiated after lapse of five years, but within eight years from the end of the accounting year, to tax such resales on the ground that the purchaser was not a licensed dealer. There was no evidence on record to show that the assessee knew that the certificate issued by the purchaser was forged or false or fictitious and was used by the assessee knowing it to be false, forged or fictitious. The Division Bench however observed in the said matter as under :

"From what has been stated above, it is clear to us that, in the instant case, the respondent-assessee produced before the Sales Tax Officer a certificate given to it by Shah Trading Company who was the purchaser of the goods. The respondent-assessee did receive that certificate from Shah Trading Company obviously in the ordinary course or customary course of normal business. There is no evidence on the record of the case, nor any was pointed out to us by Mr. R.P. Bhatt, the learned Assistant Government Pleader for the revenue, who had tenaciously searched the whole record, showing to us that the respondent-assessee did know that the certificate in question was a forged one or a false one or a fictitious one, and that the same was used by the respondent-assessee knowing it to be false, forged or fictitious. In other words, there is no evidence on record, nor even the ghost of any evidence, to come to a conclusion that the respondent-assessee concealed the aforesaid sales or purchases or any material particulars relating to the sales effected by the respondent-assessee, or that the respondent-assessee knowingly furnished incorrect returns. In the absence of any such evidence or even title thereof (sic), it is impossible for us to take the view that in the instant case the respondent-assessee had concealed the aforesaid sales, or had concealed any material particulars relating to the aforesaid sales, or had knowingly furnished incorrect details. On the contrary, this is a clear case where the respondent-assessee did act in the ordinary course of his customary usual business, and that being so, the department was obviously in error in foisting the additional liability by way of imposing general sales tax liability on the respondent-assessee. This is a case of no evidence for concealment of any sales by the respondent-assessee to Shah Trading Company, and hence we are in entire agreement with the reasoning and the ultimate conclusion arrived at by the Tribunal."

14. The learned advocate for the petitioner submitted that the notice of reassessment dated July 20, 1996 u/s 44 of the Act is without jurisdiction and/or in improper exercise of jurisdiction and/or in excess of jurisdiction. It is further submitted that the petitioners had disclosed the sales effected against certificate in form 17A and said sales were subject-matter of investigation by the sales tax

authorities. The assessing officer while passing the order of assessment found them to be genuine and in accordance with law and the larger period of limitation of 8 (eight) years is not available to the respondents as there is no concealment and the notice is barred by limitation. The petitioners contended that the notice for reassessment suffers from mistake apparent on the face of the record which is obvious and patent. Sales on certificate in form 17A were disclosed by the petitioners and the same were subjected to investigation.

15. On behalf of the respondents, Mr. D.B. Patel, Assistant Commissioner of Sales Tax (Enforcement) filed affidavit-in-reply. In the said affidavit-in-reply it was stated that upon information received about misuse of certificates in the form 17, extensive enquiries were made. It was found that several licensed dealers in electrical goods were bogus, non-existent parties and their registration numbers were cancelled ab initio. Certificate in form 17A issued by such licensed dealers have been produced by several registered dealers, including the petitioner in the course of their assessment. It is, in these circumstances, that the impugned notices have been issued. It was further submitted that the turnover of sales effected by the petitioner has escaped assessment or under-assessed by reason of deduction wrongly given and there is reason to believe that the petitioner has concealed material particulars relating to sales effected by it and knowingly furnished incorrect returns. It was submitted that the provisions of sub-clause (a) in Section 44 of the Act are applicable and the impugned notices have been issued in time.

16. The accountant of the petitioner No. 1-company, i.e., Mr. Prakash Ramkrishna Shembekar, the petitioner No. 2 herein filed affidavit-m-rejoin-der wherein it was stated that in the affidavit-in-reply a general statement to the effect that the registration number of certain parties were cancelled ab initio has been made. It was stated that no specific detail is set out in respect of form 17A and sales made by the petitioners. In fact not a single transaction by way of example has been pointed out. It was stated that when sales were effected, the registrations/ licences of the petitioners'' customers were valid. It was submitted that the cancellations of registrations with retrospective effect cannot be to the prejudice of the petitioners. It was submitted that in the instant case the assessment relates to the assessment year 1989-90. The period of five years ends on March 31, 1995. The impugned notice was issued on July 20, 1996 and is, therefore, beyond the period of five years. It was submitted that the larger period of eight years is not applicable to the instant case. The petitioners have disclosed all the material facts when earlier order of assessment was passed. In fact order of assessment was passed on February 25, 1994 u/s 41(3) for the assessment year 1989-90 wherein the petitioner''s claim of sales against form 17A was allowed. It was submitted that the petitioners in their return have claimed sales against form 17A and hence there is no concealment and/or incorrect declaration.

17. The learned counsel for the petitioners has relied on the judgment in the case of Suresh Trading Company Vs. State of Maharashtra, . In this case the

Bombay High Court was required to consider the effect of cancellation of licence. The applicants of that case purchased dyes and chemicals from Messrs. Sulekha Enterprises Corporation which was registered as a dealer under the Bombay Sales Tax Act, 1959 and the bills issued contained a certificate to the effect that the registration certificate was in force on the date of the sale of the goods to the applicant. Such certificates were signed by the proprietor of Sulekha Enterprises. Thereafter the applicants resold in the State of Maharashtra the said goods purchased by them from Sulekha Enterprises. The sales tax officer disallowed the applicants'' claim for deduction with regard to the transaction with Sulekha Enterprises and included the turnover of the said resales in the applicants'' taxable turnover of sales on the ground that the registration certificate of Sulekha Enterprises was cancelled on August 25, 1967 with effect from January 1, 1967, and, therefore, at the dates when the applicants purchased the goods in question Sulekha Enterprises could not be said to be a registered dealer. The Division Bench pointed out that the authority has power to cancel the dealer''s certificate of registration from the date it fixed as the date of discontinuance of his business, and this may have consequences for the dealer whose certificate is cancelled, but this power of cancellation with retrospective effect cannot be used to levy tax retrospectively on someone else.

18. The State of Maharashtra carried the matter in appeal to the Supreme Court (State of Maharashtra v. Suresh Trading Company reported in [1998] 109 STC 439). The Supreme Court confirmed the decision of the High Court and held that the purchasing dealer was entitled by law to rely upon the certificate of registration of the selling dealer and to act upon it. Whatever might be the effect of a retrospective cancellation upon the selling dealer, it could have no effect upon any person who had acted upon the strength of a registration certificate when the registration was current. It was not the duty of persons dealing with registered dealers to find out whether a state of facts existed which would justify the cancellation of their registration.

19. In the instant case, the petitioner sold goods to several dealers which were holding licences and on production of form 17A by dealers benefit was extended. It is admitted position that subsequent to the assessment order, that is to say much after the sale, the licences were cancelled with retrospective effect. In the instant case, the Sales Tax Department after cancellation of licence of the dealers, has tried to recover the amount from the petitioner. From the facts of the present case, it is very clear that the petitioner relied upon the certificate in form 17A issued by the dealer and the petitioner acted upon such certificates. It was not the bounden duty of the petitioner when it was dealing with the licensed dealer to find out whether the State has in fact issued licence in accordance with law or not. In the light of the aforesaid decisions, retrospective cancellation of the licence could have no effect on the petitioner who had acted upon the strength of the certificate in form 17A when the licence was operative.

20. During the course of arguments it was urged on behalf of the State that

bogus certificates were produced or the licensed dealers were not in existence. Under the scheme the dealer has to apply for a licence for purchase of the articles from the registered dealer so as to get the benefit. It is the Sales Tax Department which has issued licences to the dealers. It was within the knowledge of the Sales Tax Department as to who were the licensed dealers. For one or the other reason, much after the transaction licenses were revoked by the Sales Tax Department. The submission that the licensed dealers were not in existence has no merit as it is the State itself which has issued licenses and has cancelled subsequently.

21. Section 44 uses the words "if the Commissioner has reason to believe". In our opinion, these words suggest that belief must be that of a honest and reasonable person based upon reasonable grounds, and that the Commissioner may act under this section on direct or circumstantial evidence not on mere suspicion, gossip or rumour. The powers under the present section are wide but they are not plenary ; the words of the section are "reason to believe" and not "reason to suspect".

22. Examining the matter from the point of view of limitation as canvassed by the learned counsel for the petitioner, it is required to be stated that vague averments have been made in the affidavit filed on behalf of the State indicating that the Commissioner has reason to believe that the dealer has concealed such sales or specified sales or purchase or any material particulars relating thereto or has knowingly furnished incorrect declaration or returns. It is nowhere stated in the affidavit that such material particulars relating to sales have been concealed by the petitioner. It is the positive case of the Revenue that the assessee submitted its return along with which claim was made on the basis of sale to the licensed dealers who issued form 17A. Thus, it is very clear that in the instant case, Sub-Clause (a) of Section 44 of the Act would not be attracted and if that be so, reading Sub-Clause (b) of Section 44 of the Act, issuance of notice was permissible only within a period of five years from the end of the period to which such turnover relates. A division Bench of this Court in the case of The State of Gujarat Vs. Kolithad Juth Sevadayi Sahakari Mandali Ltd., an occasion to consider similar situation under the provisions contained in the Bombay Sales Tax Act, 1959 as applicable to the State of Gujarat. In that case, the original assessee was allowed deduction in respect of its resale on the basis of declaration in form 16 to the Bombay Sales Tax Rules, 1959 from its purchaser (now form 17A). Subsequently, notice for reassessment u/s 35 of the Act came to be issued after lapse of five years but within eight years from the end of the accounting year, to tax such resale on the ground that the purchaser was not a licensed dealer. The Division Bench observed that there was no evidence on the record to show that the assessee knew that the certificate issued by the purchaser was forged or false or fictitious and was used by the assessee knowing it to be false, forged or fictitious. The court held that the reassessment proceedings against the assessee was barred by limitation. The court further held that the reassessment proceedings initiated against the assessee was barred by limitation in terms of

Section 35(l)(c) of the Bombay Sales Tax Act, 1959 and the longer period of limitation of eight years u/s 35(1)(b) of the Bombay Sales Tax Act, 1959 was not available to the department inasmuch as it could not be said that the assessee had concealed the sales or any material particulars relating thereto, or had knowingly furnished incorrect returns at any time.

23. It is required to be noted that in the instant case, except vague averments made on behalf of the State, there is nothing on the record which would justify the stand of the Revenue that there was concealment which would permit the Revenue to initiate reassessment proceedings after a period of five years.

24. In the case of I.T.C. Ltd. v. Superintendent of Commercial Taxes reported in [2000] 119 STC 530 : JT 1998 (9) SC 277, the apex Court considered the question of reopening of the assessment u/s 18 of the Bihar Sales Tax Act, 1959. In that case notices were given beyond six years but within eight years. The High Court struck down the proceedings on the ground that concealment has not been established. The apex Court in paragraph 5 of the judgment pointed out as under :

"It has not been stated anywhere in the judgment of the High Court what material fact that the assessee was required by law to disclose which he had failed to do. The High Court has come to the conclusion that there has been underassessment of the turnover of the assessee. If that be so, reopening could be done under sub-clause (b) of Section 18(1) within a period of six years from the end of the accounting period. No material has been brought out in the order of the High Court to show that the Sales Tax Officer was unaware of the contents of form XXVIII-B submitted by the assessee. As far as the requirement of full disclosure of turnover by the assessee is concerned, the High Court itself has observed that ''the law as it stands today has been put in a very confused manner and from a perusal of the provisions it is not easy to cull out the obligations of the assessee''. On the basis of this reasoning, the High Court struck down the penalty proceeding on the ground that concealment had not been established."

25. In view of what we have discussed above, Section 44(a) of the Act being not applicable the impugned notices are required to be quashed.

26. It is required to be noted that two distinct conditions are required to be fulfilled before the assessing officer can exercise jurisdiction ; (i) he must have reason to believe that turnover has escaped, and (ii) he must have reason to believe that such escapement is by reason of the omission or failure on the part of the assessee to make a return or to disclose fully and truly all material facts necessary for his assessment for the relevant year. In the instant case, after the raid, the assessing officer, on consideration of material, passed an assessment order, and thus, there is no justification in the instant case for issuance of notice for reassessment. There is nothing on the record to show that the assessing officer had reason to believe that the turnover escaped and further that he had

reason to believe that such an escapement was by reason of the omission or failure on the part of the assessee to make a return or to disclose fully and timely all material facts necessary for the assessment.

27. In view of this, in our opinion, in the instant case, after examining the material on record, grounds stated, the show cause notice for reopening the assessment must be held to be bad, illegal and must be quashed and set aside. In our opinion condition precedent for issuing show cause notices for reopening the assessment did not exist and, therefore, it must be held to be illegal. Even grounds for the longer period of limitation which has been invoked, such as the ground that there was concealment of sales or material particulars or furnishing of incorrect declarations or returns is ill-founded, and hence, the notices for reopening the assessment are bad and illegal.

28. In the result, rule made absolute in all the petitions with cost. Notice for reassessment issued by the respondent No. 3, at annexure "M" in Special Civil Application Nos. 7072 of 1996 and 7073 of 1996 and at annexure "E" in Special Civil Application No. 7074 of 1996 stand quashed in all the matters.