(2014) 08 RAJ CK 0083

In the Rajasthan High Court

Case No : . Sales Tax Revision Petition No. 225 of 2011

District Level Screening Committee APPELLANT

Vs

Shrenik Marbles Pvt. Ltd. RESPONDENT

Date of Decision : 28-08-2014

Acts Referred:

Citation : (2014) 76 VST 559

Hon'ble Judges : Alok Sharma, J

Bench : Single Bench

Advocate : Mahendra Singh Kavia, Assistant Commissioner, Advocate for the Appellant

Judgement

Alok Sharma, J.—A challenge has been made in this revision petition to the order dated January 31, 2005, passed by Rajasthan Tax Board, Ajmer (hereinafter "the Board") whereby it has been directed that eligibility certificate issued to respondent for benefits of tax under the Sales Tax Incentive Scheme for Industries, 1987 (Scheme) (hereinafter "1987 Scheme") would be available to the respondent from the date of issue, i.e., January 24,1998 and not from the date of application therefor, i.e., April 24, 1994. Mr. Mahendra Singh Kavia, appearing on behalf of petitioners submits that the impugned judgment dated January 31, 2005 passed by the Board is contrary to the judgment the Division Bench of this court in case of Om Shiv Shakti Cement Pvt. Ltd. and Others Vs. The State of Rajasthan and Others, decided on September 28, 1988. Therein with reference to the very sales Tax Incentive Scheme 1987, the honourable Division Bench of this court has held that the eligibility certificate granted thereunder has to be operative with effect from the date on which the application therefor was submitted and not with effect from the date on which the eligibility certificate was issued.

2. Heard. Considered.

3. The impugned judgment dated January 31, 2005 passed by the Board is on

the face of it contrary to the judgment of this court in the case of Om Shiv Shakti Cement Pvt. Ltd. and Others Vs. The State of Rajasthan and Others, and is therefore liable to be set aside. It is so directed. It is further directed that the eligibility certificate issued to respondent-assessee under the Scheme of 1987 would be effective starting the date of application, i.e., April 24, 1994. The revision petition is accordingly allowed.