(1974) 09 AHC CK 0032

In the Allahabad High Court

Case No : Civil Miscellaneous Writ Petition No. 3162 of 1973 and Writ Petition No. 3427 of 1973

Kalicharan Satish Chandra APPELLANT

Vs

The Uttar Pradesh State and Others RESPONDENT

Date of Decision : 06-09-1974

Acts Referred:
Uttar Pradesh Sales Tax Act, 1948 — Section 21

Citation : (1974) 09 AHC CK 0032

Hon'ble Judges : Satish Chandra, J;H.N. Seth, J

Bench : Division Bench

Advocate : N. Aley Khan and R.K. Upadhya, for the Appellant; The Standing Counsel, for the Respondent

Final Decision : Dismissed

Judgement

Satish Chandra, J.—No one has appeared to press these petitions. On a perusal of the writ petitions we find that they challenge the validity of notices issued u/s 21 of the U. P. Sales Tax Act seeking to reopen the assessments for the years 1968-69, 1969-70, 1970-71 and 1971-72. The Sales Tax Officer was of the opinion that the product manufactured by the petitioner was alloy of zinc and aluminium. According to him, the product was of zinc in which 4 per cent aluminium was mixed. According to the relevant notification mentioned in the writ petition sales tax at the rate of 5 per cent is leviable on "copper, tin, nickel, zinc or any alloy containing any of these metals only". The product made by the petitioner is alloy of zinc and aluminium. It does not fall within the aforesaid entry, because the entry is confined to alloy of copper, tin, nickel and zinc only. The opinion of the Sales Tax Officer that this product being an alloy of zinc and aluminium is liable to be taxed as an unclassified item appears to be justified.

2. There is no substance in these writ petitions. They are accordingly dismissed with costs.

