(1983) 01 AHC CK 0053

In the Allahabad High Court

Case No : Sales Tax Revision No. 406 of 1982

Motilal Dinesh Kumar APPELLANT

Vs

Commissioner of Sales Tax RESPONDENT

Date of Decision : 18-01-1983

Acts Referred:

Citation : (1983) 53 STC 92

Hon'ble Judges : B.N. Sapru, J

Bench : Single Bench

Advocate : Rajesh Kumar, for the Appellant; Standing Counsel, for the Respondent

Final Decision : Allowed

Judgement

B.N. Sapru, J.—This is a revision by the assessee.

2. The only question in this revision is whether the Tribunal was justified in refusing to allow an exemption to the assessee of his purchases amounting to Rs. 5,95,437 from M/s. Prakash Chandra Ram Dutt, Baberu, Danda, of food-grains.

3. The said firm is a registered firm and a certificate by the assessing authority of that dealer was furnished to the Assistant Commissioner (Judicial) showing that the tax on purchases of this amount of foodgrains had been paid by the said firm. The exemption was refused to the assessee on the ground that the assessee had not produced the form prescribed under Rule 12-A. The assessee''s case was that the said firm was refusing to give the said form because there was a dispute between the assessee and the said firm.

4. In view of the fact that the assessee had furnished a certificate of the assessing authority of the firm M/s. Prakash Chandra Ram Dutt, showing that the said firm had paid tax on the purchases of this amount of foodgrains, the assessee would be entitled to an exemption as provided u/s 3-D(1).

5. In the circumstances the revision is allowed, the impugned order is set aside and the papers will go back to the Tribunal u/s 11(8) to make appropriate order. The assessee is entitled to his costs which are assessed at Rs. 200.

