(1995) 03 GAU CK 0006

In the Gauhati High Court

Case No : Civil Rule No. 2051 of 1990

Nezone Tubes Limited APPELLANT

Vs

The State of Assam and Others RESPONDENT

Date of Decision : 31-03-1995

Acts Referred:

Assam Finance (Sales Tax) Act, 1956 — Section 3B
Assam Industries (Sales Tax Concessions) Act, 1986 — Section 3, 3(1), 3(2), 4, 4(1)
Assam Industries (Sales Tax Concessions) Rules, 1988 — Rule 3, 4, 4(1)
Assam Purchase Tax Act, 1967 — Section 3A
Constitution of India, 1950 — Article 226

Citation : (1995) 2 GLR 235

Hon'ble Judges : A.K. Patnaik, J

Bench : Single Bench

Advocate : J.P. Bhattacharjee, D.N. Choudhury, A.K. Das, A.K. Bhattacherjee and M. Hazarika, for the Appellant; B.P. Todi, Government Advocate, for the Respondent

Final Decision : Allowed

Judgement

A.K. Patnaik, J.—In tills application under Article 226 of the Constitution of India, the Petitioner has prayed fur quashing the order dated 21.9.90 of the Superintendent of Taxes, Guwahati, Panbazar, Unit-A and for a mandamus on the Respondents not to assess and realise from the Petitioner any Assam Finance Sales Tax for the period 2.8.84 to 1.8.89 and to refund the amount of Assam Finance Sales Tax paid by the Petitioner on purchase of raw materials for the period from 2.8.84 to 1.8.89

2. The facts of the case are that by resolution dated 12th August, 1982 the Government of Assam, Department of Industries decided upon a package of incentive to be given to eligible Industrial Units in the State of Assam. One of the incentives to be given under the said package of incentive (for short "the 1982 Scheme") was sales tax exemption, Paragraph -5 of the said resolution declared that a new Industrial Unit will not be required to pay sales tax payable under

local sales tax laws on purchase of raw materials and on sales of finished products for 5 years from the date of commencement of production. Paragraph -3 of the said resolution stipulated that the 1982 Scheme would be implemented by Udyog Vikash through AIDC in respect of large and medium scale industries and paragraph-4 of the resolution provided that eligible Units under the 1982 Schemes are to register themselves with AIDC in case of large and medium scale Units and apply for an eligibility certificate and the implementing agency will issue the eligibility certificate on the basis of documentary evidence produced by the eligible units.

3. Being encouraged by the 1982 Scheme, the Petitioner, a public limited company, decided to establish an industry for manufacture and sale of tubes and pipes at Pub &. Paschim Boragaon, Guwahati in the district of Kamrup, State of Assam, and registered itself with the Udyog Vikash of the Government of Assam with registration No. UV/24 as per certificate dated 28.9.84 (Annexure - A) and established the industry with loans from different financial institution and started commercial production on 2.8.84. The Udyog Vikash thereafter issued an eligibility certificate dated 24.1.85 (Annexure- B) valid for the period from 2.8.84 to 1.8.89 certifying that the Petitioner was eligible for sales lax exemption on purchase of raw materials and on sale of its finished goods listed under the 1982 scheme. But when the Petitioner claimed exemption from sales tax on its finished goods in its return for the period ending 30.9.84 and quarter ending 31.12.84, by letter dated 3.3.85 (Annexure -C). the Supdt. of Taxes, Guwahati Unit - A (Respondent No. 2) requested die Petitioner to produce a copy of the order issued by the Government of Assam, if any, regarding exemption from payment of sales tax under the 1982 scheme in support of the claim for exemption, and finally when the Petitioner failed to produce any specific order or amendment of the Act allowing the exemption, the Petitioner was asked to clear the sales tax for period ending 30.9.84 and 31.3.85 under the Assam Finance (Sales Tax) Act 1956 to the extent of Rs. 82,509,20 and Rs. 10,04,227.00 immediately by letter dated 14.8.85 of the Respondent No. 2 (Annexure - D), In view of the said demands of sales tax, the Petitioner moved the Special Secretary and Commissioner, Govt. of Assam, Department of Industries who in turn took up the matter with the Commissioner and Secretary, Finance (Taxation Branch) of the Govt. of Assam. Thereafter a High Power Committee of the Udyog Vikash, Government of Assam issued a provisional eligibility certificate dated 23.7.86 (Annexure - G) certifying that the Petitioner was provisionally eligible to the incentives applicable to new Industries under the 1982 Scheme including local sales tax exemption for the period 2.8.84. to 1.8.89.

4. But it was only in 1986 that the 1982 scheme was given legislative sanction by the enactment of the Assam Industries (Sates Tax Concession) Act 1986 (for short the 1986 Act), which came into force on 1.8.88 by a notification dated 30.7.88 issued under sub Section 3 of Section 1 of the 1986 Act. The 1986 Act was followed by the Assam Industries (Sales Tax Concession) Rule 1988 (for short the 1988 Rules) made by the State Government under the 1986 Act and

notified vide Notification dated 24.6.88 which came into force on 1.8.88. Pursuant to the 1986 Act, notifications No. FTX. 28/87/RtII/37 . 38, 39, 40 and 41 dated 30th July'' 88 were also issued and under the scheme of the 1986 Act and the 1988 Rules and the notifications, persons undertaking to manufacture in the State of Assam goods could make an application to the Superintendent of Taxes for an authorisation certificate and if he was granted an authorisation certificate, any sale of goods to him for use by him as raw materials in the manufacture of goods in the State for sale for a period of 5 years from the commencement of production was not liable to tax with effect from the commencement of the Act. For die period from 15th Oct'' 82 upto the commencement of the Act, any tax paid by such a person was also to be refunded subject to the conditions specified in me notification made in that behalf. Similarly, a person holding a certificate of eligibility issued by the appropriate authority and the authorisation certificate was also not liable to tax under the local sales tax laws on its sale of finished goods for a period of five years from the date of commencement of production. The 1988 Rules further provided that an application for authorization certificate was to be accompanied by a certificate is eligibility in Part II of Form-I prescribed by the said rules issued by the prescribed authority as well as a certificate obtained from the Directorate of Employment, Govt. of Assam to the effect that the number of local people employed on the date of the application in the new Industrial Unit including those in the management cadre is not less then 80% of the total number of persons employed in the Unit.

5. In view of the aforesaid provisions in the 1986 Act and the 1988 Rules the Petitioner obtained certificate of eligibility dated 16.9.88 in Part -II of Form-I from the Udyog Sahayak set up by the Assam Industrial Development Corporation Ltd. (Annexure-H) as well as the requisite certificate in Part III of Form-I from the Directorate of Employment, Govt. of Assam that the number of local people employed in the Industrial Unit and submitted an application in Form-1 before the Superintendent of Taxes for issue of an authorisation certificate under the 1986 Act, The said application was however rejected by the impugned order dated 21.9.90 (Annexure -I) by the Superintendent of Taxes, Guwahati Panbazar Unit -A which is quoted herein below in extenso:

With reference to your letter cited above, under reference, I would like to inform you that Commissioner of Taxes Assam has decided that you are not entitled to any sales tax concessions under the Assam Industries (Sales tax concession) Act 1986. Hence your claim for refund of taxes paid under A.F.(S.T) Act for purchase of raw materials has been rejected.

As such you are also directed herewith to pay the due taxes immediately under AST & AF (ST) Act, from the starting of sales of manufactured taxable goods.

It may also be mentioned that your petition dt. 1.8.88 for use of Authorisation certificate has been rejected from this end on the ground that you are not entitled to get the authorisation certificate as you are not found to be entitled to any sales lax concession under the Assam Industries (Sales Tax Concession) Act 1986.

6. At the hearing of the writ petition Mr. J.P. Bhattaeharjee, learned Counsel for the Petitioner submitted that a reading of the impugned order dated 21.9.90 (Annexure -1) would show that the Commissioner of Taxes, Assam has taken a decision that the Petitioner was not entitled to any sales tax concession under the 1986 Act and in view of the said decision of the Commissioner of Taxes, Assam, the Superintendent of Taxes, Guwahati Unit has rejected the application, of the Petitioner for issue of authorisation certificate under the 1986 Act. He vehemently argued that it was not for the Commissioner of Taxes, Assam or the Superintendent of Taxes, Guwahati, Unit-A, to decide the question as to whether the Petitioner was entitled to any sales tax concession under the 1986 Act but for the Udyog Sahayak set up at the Assam Industrial Development Corporation Ltd. to issue the certificate of eligibility certifying that the Petitioner was emitted to the sales tax exemption under the 1982 scheme on its purchase of raw materials and on its sale of goods manufactured from such law materials in its Industrial Unit. Mr. Bhattacharjee cited before me the decisions of the Allahabad High Court in Kumar Fuels v. State of Uttar Pradesh and Anr. (1986) 63 STC 467; (1986) 18 STL 35 and in the case of Newel (Calcutta) Private Limited and Anr. v. State of Uttar Pradesh and Ors. (1988) 26 STL 190 wherein it has been held that the assessing authority has no jurisdiction under the U.P. Sales Tax Act to go into the validity of the certificate which has been granted in favour of a person u/s 4(A) of the said Act. Mr. Bhattacharjee further argued that for the purpose of issue of an authorisation certificate u/s 4 of the 1986 Act, the Superintendent of Taxes is only required to examine whether the application for authorisation certificate was in conformity with the provision of the 1986 Act and the 1988 Rules. In the facts of the present case, since the Petitioner had filed an application in Form-I and had also furnished the eligibility certificate as prescribed by Rules 4(a) and 4(b) of the Assam Industries (Sales Tax Concession) Rules 1988, the Superintendent of Taxes ought to have granted the authorisation certificate in favour of the Petitioner. Mr. Bhattacharjjee further contended that in view of the eligibility certificate issued by the Udyog Sahayak of the Assam Industrial Development Corporation Limited (Annexure-H) and the certificate of the employment granted by the Director of Employment Govt. of Assam (Annexure - H), the Petitioner was also not. liable for tax of its sales of'' finished goods under the 1986 Act and the notifications issued thereunder for the 5 years period from 2.8.84 to 1.8.89 and entitled to refund of all such tax paid by the Petitioner on its purchase of raw materials for the period from 2.8.88 to 1.8.89 and (sic) of mandamus as prayed for in the writ petition should be issued by this Court.

7. In reply, Dr. B.P. Todi, learned Govt. Advocate, submitted that the exemption under the 1980 Act, the 1988 Rules and die notification issued under the 1986 Act in respect of sales tax on finished goods manufactured by new industrial units and in respect of the tax on purchase of raw materials to be used in such industrial units are subject to certain conditions stipulated in the Act, Rules and

the notifications, Unless therefore the Superintendent of Taxes is satisfied that the said conditions are satisfied no exemption can be granted in respect of such sales tax on finished goods sold by the Petitioner nor can any refund of tax on raw materials by the Petitioner be granted as prayed for in the writ petition.

8. On a perusal of the two decisions of the Allahabad High Court (supra) cited by Mr. Bhattacharjee, I find that they were based on the interpretation of the provisions of the U.P. Sales Tax Act and the contentions raised in the present case which will have to be decided on the basis of the, provisions in the 1986 Act, 1988 Rules and the notifications issued pursuance to the 1986 Act. Section 4 of the 1986 Act and Rules 3 and 4 of the 1988 Rules and Part - II in Form I, which are relevant, are quoted herein below:

4. Certificate of authorisation - (1) A person undertaking to manufacture in the State such goods, as may be proscribed, may make an application in the prescribed form to the prescribed authority and within the prescribed time for a certificate of authorisation for the purposes of Sub-section (1) of Section 3.

(2) If the authority to whom an application is made under Sub-section (1) is satisfied that the application is in conformity with die provisions of the Act and die rules made thereunder it shall grant to the Applicant a certificate of authorisation in the prescribed form which shall specify die class or classes of goods for purposes of Sub-section (1) of Section 3 and the period for which it shall remain valid.

(3) A certificate of authorisation granted under this section shall remain valid for a period of five years from the date of completion of effective steps for setting up the industrial unit in respect of which the certificate is granted:

Provided that die authority issuing the certificate may, if he is satisfied on application made in this behalf extend the validity of the certificate till the expiry of five years from the commencement of production by the industrial unit in respect of which the certificate is granted.

(4) No certificate of authorisation shall be granted under Sub-section (2) except, in respect of such raw materials as may be prescribed.

(5) A certificate of authorisation granted under this section may:

(a) be amended by the authority granting it if he is satisfied either on the application of the holder or, where no such application has been made after due notice to the holder, that by reason of the holder having changed the name, place or nature of his business or the class or classes of goods bought, sold or manufactured by him or for any other reason die certificate of authorisation granted to hint required to be amended; or

(b) be cancelled by the authority granting it where he is satisfied after due notice to the holder that the holder has ceased to carry on business or for any other sufficient reason.

Rule 3, Application for authorisation certificate-

(1) An application under Sub-section (1) of Section 4 of the Act shall be in Form I.

(2) The applications shall be submitted to the Superintendent where die Applicant owns more than one new industrial unit the application shall be submitted to such Superintendent who exercises jurisdiction over the area in which die principal unit to be specified by the Applicant is located.

(3) No application shall, however, be entertained under this rule in respect of my new industrial unit set up as public sector undertaking of the Government of India

(4) The application under this rule may be submitted immediately alter completion of effective steps for setting up of the new industrial unit in respect of which the application is made.

Rule 4. An application under Sub-rule (1) of Rule 3 shall be accompanied by-

(a) a certificate of eligibility in Part - II of Form I obtained:

(i) In respect of an industrial unit where the total capital investment in plant and machinery does not exceed to Rs. 10 lakhs - from Udyog Sahayak set up at the District Industries Centre where the Industrial unit is located:

(ii) In respect of an industrial unit in the small scale sector where the total capital investment in plant and machinery exceeds Rs. 10 lakhs but does not exceed Rs. 35 lakhs from Udyog Sahayak set up at the Directorate of Industries Assam;

(iii) In respect of an industrial unit in the ancillary sector where the total capital investment in plant and machinery exceeds Rs. 10 lakhs but does not exceed Rs. 45 lakhs from Udyog Sahayak set up at the Directorate of Industries, Assam:

(iv) In any oilier case from Udyog Sahayak set up at the Assam industrial Development Corporation Ltd.

Explanation:- The words "small" and "ancillary" in these rules shall have meaning assigned to them by the Government of India from time to time;

(b) a certificate obtained from the Director of Employment, Government of Assam to the effect that the number of local people employed on the date of the application in the new industrial unit (in respect of which the application is made) including those in the management cadre is not less than eighty percentum of the total number of persons employed in the unit.

PART - II (Certificate of eligibility)-

This is to certify that...of...engaged in the manufacture of...in its industrial unit located at.....is eligible for sales tax exemption under the package Scheme of Industries, 1982/is not non-eligible for assistance under 1986 Incentives Scheme in respect of its purchases of...for use as raw materials in the manufacture of the aforesaid goods in the aforesaid unit and also in respect of...manufactured from such raw materials in the aforesaid unit. This unit is categorised under item No...in the list of industries eligible for incentives under the aforesaid scheme.

Certified that the statements made in Part I of this application are correct.

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Thus Sub-section 2 of Section 4 of the 1986 Act quoted above makes it clear that the prescribed authority, namely the Superintendent of Taxes, is only to be satisfied that the application for authorisation certificate is in conformity with the provisions of the Act and the Rules and if he is so satisfied grant the authorisation certificate to the Applicant. A reading of Rule 4 of the 1988 Rules and the form in Part 11 extracted above would show that the authorities named in Rule 4(a) are to certify that an industrial unit was eligible for sales tax exemption under the 1982 scheme in respect of its purchase of goods for use as raw materials and in respect of goods manufactured from such raw materials in the industrial unit for sale and neither the Superintendent of Taxes, Assam nor the Commissioner of Taxes have been vested with any jurisdiction under the 1986 Act or the 1988 Rules to decide the question as to whether the Petitioner was entitled to the concession under the 1986 Act. Accordingly, the Superintendent of Taxes, Guwahati Unit-A in so far as he rejected the petition of the Petitioner for issue of authorisation certificate on die ground that the Commissioner of Taxes, Assam had decided that the Petitioner was not entitled to concession under the 1986 Act is contrary to Section 4 of the 1986 Act and Rule 4 of the 1988 Rules.

9. Regarding the claim of the Petitioner for exemption of Assam Finance Sales Tax for the period from 2.8.84 to 1.8.89 on the finished goods manufactured and sold by the Petitioner, notification No.-FTX 28/77/Pt11/40 issued by the State Govt. in exercise of die powers u/s 3B of the Assam Finance (Sales Tax) Act 1956 introduced by the 1986 Act is quoted herein below:

No FIX 28/77/Pt.II/40 - In exercise of powers conferred by Section 3B of the Assam Finance (Sales Tax) Act, 1056 (Assam Act XI of 1956) (hereinafter referred to as the Act), the Governor of Assam direct that no dealer shall be liable to pay tax under the Act in respect of sales of goods produced by him in any new industrial unit in Assam for a period of five years from the date of commencement of production in such industrial unit subject to the following conditions:

(a) the dealer has not collected any amount by way of sales tax in any form or manner in respect of such sales;

(b) this notification shall not apply to sales made during the period:

(i) from the 15th October, 1982 to 31st July, 1988 unless the dealer produces a certificate of eligibility from the authority specified in Sub-rule (a) of Rule 4 of the Assam Industries (Sales Tax Concession) Rules, 1988 to the effect that the industrial unit is eligible for sales tax exemption under the State Government''s Resolution No. MI. 132/82, dated 12th October, 1982 or, as the case, may be, not eligible for assistance within the meaning of paragraph 1-3 of Part II of the 1986 Incentive Scheme published under Resolution No CL. 380/84, dated 24th December, 1986 of the Department of Industries of the Government at of Assam.

(ii) from the 1st August, 1988 unless the dealer holds an authorisation certificate grunted to him u/s 4 of the Assam Industries (Sales Tax Concession Act, 1986 the validity of which has not expired on the date of the relevant sale.

Under the aforesaid notification, therefore, a dealer is exempted from payment of lax under die Assam Finance (Sales Tax) Act 1956 in respect of sales of goods produced by him in a new industrial unit in Assam for a period of 5 years from the date of commencement of production subject to the conditions mentioned therein. It is for the assessing authority to determine as to whether the conditions mentioned in the aforesaid notification for exemption are satisfied in the case of the Petitioner. But without examining as to whether the Petitioner satisfied the conditions stipulated in the aforesaid exemption notification No. FTX 28/77/Pt. 11/40 and was entitled to the exemption from sales lax on its finish products for the period 2.8.84 to 1.8.89 under the aforesaid exemption notification, the Superintendent of Taxes directed the Petitioner to pay sales tax on sale of manufactured goods in the impugned order dated 21.9.90, which was contrary to law.

10. Regarding the claim of the Petitioner for refund of the amount of Assam Finance Sales Tax paid by the Petitioner company on purchase of raw materials for the period from 2.8.84.to 1.8.89, Section 3 of the 1986 Act which provides for exemption of raw materials from sales lax, is quoted herein below:

Section 3 : Exemption of raw materials from Sales Tax (1) Notwithstanding anything contained in any sales tax law, and, as from the commencement of this Act. no dealer shall be liable to pay tax under such law in respect of the sale by him of any goods to a person possessing a valid authorisation certificate, hereinafter in this Act referred to as "holder", if such goods are specified in such certificate as intended by the holder for use by him as raw materials in the manufacture of goods in the State for sale by him:

Provided that where tax has been paid under any sales tax law in respect of any goods sold to or, as the case may be, purchased by any person during the period from the 15th day of October, 1982 to the commencement of this act, such tax shall be reimbursed to such person, in such manner and subject to such conditions as may be specified by the State Government in a notification made in this behalf in the Official Gazette if:

(i) such person would have been entitled to a certificate of authorisation under Sub-section (2) of Section 4 and the goods sold to him could have been specified in such certificate as intended by him for, use as raw materials by him in the manufacture of goods in the State, or.

(ii) such person would have been entitled ''to exemption in respect of such goods by virtue'' of a notification made u/s 3A of the Assam Purchase tax Act, 1967 (Assam Act XIX of 1967), has this Act come into force with effect from the 15th day of October, 1982.

(2) The provisions of Sub-section (1) relating to exemption from tax payable under any sales lax law in respect of any sale of goods shall not apply unless the dealer selling the goods furnishes to the authority competent to assess him under such law a declaration duly filed and signed by the holder to whom the goods were sold containing the prescribed particulars in. a prescribed form obtained from the prescribed authority.

(3) Unless otherwise directed by the State Government or any officer so authorised by it in this behalf the declaration mentioned in Sub-section (2) shall have to be furnished by the dealer along with die return of turnover due from him under the sales tax law under which the tax would have been payable in the absence of such a declaration.

The proviso to Sub-section 1 of Section 3 of the 1986 ''Act quoted above would show that lax paid by the Petitioner under the Assam Finance (Sales Tax) Act 1956 in respect of any goods sold to or purchased by the Petitioner during the period prior to the commencement of the 1986 Act i.e. from 2.8,84 to 31.7.88, is to be reimbursed to the Petitioner in such manner and subject to such conditions as specified by the State Govt. in the notification made on that behalf in the official Gazette if the Petitioner would have been entitled to a certificate of authorisation under Sub-section 2 of Section 4 of the 1986 Act and the goods sold to the Petitioner were specified in such certificate as intended by the Petitioner for use as raw materials by the Petitioner in the manufacture of goods in the Stale. The Stale Govt. has specified the manner in which and the conditions subject to which such re-imbursement of lax under the Assam Finance (Sales Tax) Act 1956 shall be made in Notification No. FTX.28/87/Pt.II/37 dated 30.7.88. In the impugned order dated 21.9.90 it has not been held by the Superintendent of Taxes, Guwahati, Panbazar Unit A that the claim for refund of taxes paid under the Assam Finance (Sales Tax) Act 1956 for purchase of raw materials made by the Petitioner for the aforesaid period from 1.8.84 to 31.7.88 was not in accordance with the said proviso to Section 3(1) of the 1986 Act and the Notification No. FTX. 28/87/Pt. III/37 dated 30.7.88 and the Superintendent of Taxes seems to have rejected the said claim of die Petitioner for refund of taxes paid under the Assam Finance (Sales Tax) Act 1956 for purchase of raw materials merely because the Commissioner of Taxes had decided that the Petitioner was not entitled to any Sales Tax Concession under the 1986 Act, The impugned order dated 21.9.90 in so far it rejected the claim of the Petitioner for refund of tax paid under Assam Finance (Sales Tax) Act 1956 on purchase of tax material during the period from 1.8.84 to 31.7.88 was, therefore, contrary to law.

11. Regarding the claim of the Petitioner for refund of the amount of tax paid under the Assam Finance (Sales Tax) Act 1956 on purchase of raw materials for

the period from 1.8.88. to 1.8.89, it will appear from a bare reading of Sub-sections 1 and 2 of Section 3 of the 1986 Act quoted above that if the Petitioner possessed valid authorisation certificate issued under the 1986 Act and if the goods purchased by the Petitioner were specified In such certificate as intended by the Petitioner for use by him as raw materials in the manufacture of goods in the Stale for said by the Petitioner, no tax would have been payable by the Petitioner to the selling dealer if the Petitioner had furnished to the selling dealer a declaration duly signed by the Petitioner containing the prescribed particulars in a presented form obtained from the prescribed authority. The application of Petitioner for issue of authorisation certificate under the 1986 Act has been rejected by the Superintendent of Taxes, Guwahati, Panbazar, Unit-A in the impugned order dated 21.9.90 and I have already held in paragraph -8 above that, the rejection of the application of the Petitioner for issue of authorisation certificate was contrary to Section 4 of the 1986 Act and Rule 4 of the 1988 Rules. The question as to whether the Petitioner was entitled to the refund of the taxes paid under the Assam Finance (Sales Tax; Act 1956 on raw materials purchased during the period 1.8.88 to 1.8.89 through the selling dealer from the Respondents or from the Respondents directly will only arise after fresh order is passed by the Superintendent of Taxes, Guwahati, Panbazar Unit-A on the said application of the Petitioner for issue of authorisation certificate in accordance with Section 4 of the 1986 Act.

12. In the result, the writ petition is allowed, the impugned order dated 21.9,90 passed by the Superintendent of Taxes, Guwahati, Panbazar, Unit-A (Annexure-I) is quashed, and the said Superintendent of Taxes, Respondent No. 2 is directed to pass fresh orders in accordance with the law and in the light of the observations made in this Judgment on the application of the Petitioner for issue of certificate of authorisation under the 1986 Act within a period of two months from today and thereafter decide the claims of the Petitioner for exemption from tax under the Assam Finance (Sales Tax) Act 1956 on sales of goods produced by the Petitioner and for refund of tax paid under the Assam Finance (Sales Tax) Act 1956 on the raw materials purchased by the Petitioner during the relevant period in accordance; with law and in the light of the observations made in this Judgment, and until such fresh orders are passed by the Respondent No. 2 on the claims of the Petitioner, no coercive measures shall be taken by the Superintendent of Taxes (Recovery) and Bakijai Officer, Gauhati, Respondent No. 3, pursuant to Annexures-I, J and K. The parties shall bear their own costs.

