

(1986) 02 AP CK 0003

In the Andhra Pradesh High Court

Case No : Writ Petition No's. 10181 of 1983, 2172, 4677, 4763, 4778, 4926, 4935, 4948, 11823, 11824, 11829, 11830 and 12362 of 1985 and 286 and 287 of 1986

Raj Sheel

APPELLANT

Vs

The State of Andhra Pradesh

RESPONDENT

Date of Decision : 28-02-1986

Acts Referred:

Andhra Pradesh General Sales Tax Act, 1957 — Section 2(1), 20, 4, 5, 6A

Citation : (1987) 64 STC 398

Hon'ble Judges : K. Bhaskaran, J;A. Lakshmana Rao, J

Bench : Division Bench

Advocate : S. Krishna, for the Appellant; A. Venkataramana, Government Pleader for Commercial Taxes, for the Respondent

Judgement

A. Lakshmana Rao, J.—In some of these writ petitions, the validity of section 6-C of the Andhra Pradesh General Sales Tax Act, 1957 (for short "the Act"), inserted by Act No. 11 of 1984 with effect from 8th July, 1983, is questioned. In some of them, apart from the validity of section 6-C, the legality and propriety of inclusion of the excise duty on beer in the turnover of the dealer is questioned. In the rest of the cases, either the revised assessments made u/s 20 of the Act levying sales tax on the value of the packing material at the rate applicable to the goods packed for the period prior to the insertion of section 6-C or the show cause notices issued by the concerned authority, proposing to revise the assessments made for the period anterior to the insertion of section 6-C are assailed.

2. The petitioners are either the manufacturers of or dealers in either beer or cement. The beer is sold in bottles packed in cartons whereas cement is sold in gunnies. Section 5 of the Act which is the charging section provides that every dealer whose total turnover for an year is not less than Rs. 25,000 shall pay a tax for each year at the rate of five paise on every rupee of his turnover. Under

sub-section (2) the tax is leviable in the case of goods mentioned in the First Schedule at the rates and only at the point of sale specified therein and in the case of the goods mentioned in the Sixth Schedule at the rates and at the points specified therein. Item 19 of the First Schedule relates to "containers other than gunnies and bottles" and these goods are subject to tax at the rate of five paise in the rupee at the point of first sale in the State. The goods "glass and glassware including" enumerated in item 123 of the First Schedule are subjected to levy of sales tax at the point of first sale in the State at the rate of nine paise in the rupee. Tax at the rate of ten paise in the rupee at the point of first sale in the State is leviable on cement under item 18 of the First Schedule. "Gunnies" which were formerly enumerated under item 67 of the First Schedule are now included in item 157 of the First Schedule subjecting them to levy of tax at the single point of first sale in the State. So far as beer is concerned, it is exigible to sales tax, as per item 1 of the Sixth Schedule under the category of "country liquor" at the rate of ten paise in the rupee at every point of sale other than at the point of last sale and at the rate of five paise per rupee at the point of last sale in the State.

3. "Turnover" is defined in clause (s) of section 2 and the relevant portion of the definition is as follows :

""Turnover" means the total amount set out in the bill of sale (or if there is no bill of sale, the total amount charged) as the consideration for the sale or purchases of goods (whether such consideration be cash, deferred payment or any other thing of value) including any sums charged by the dealer for anything done in respect of goods sold at the time of or before the delivery of the goods and any other sums charged by the dealer, whatever be the description, name or object thereof"

4. Section 6-C dealing with the levy of tax on the packing material, which was inserted in the Act with effect from 8th July, 1983, reads :

"Notwithstanding anything in sections 5 and 6-A, where goods packed in any materials are sold or purchased, the materials in which the goods are so packed shall be deemed to have been sold or purchased along with the goods and the tax shall be leviable on such sale or purchase of the materials at the rate of tax, if any, as applicable to the sale, or, as the case may be, purchase of goods themselves."

5. Neither the term "consideration" nor the expression "sale price" is defined in the Act. Under rule 6 of the Andhra Pradesh General Sales Tax Rules (for short "the Rules") the net turnover of a dealer assessable to tax is determined after deducting the amounts specified in clauses (a) to (1) of the rule from the total turnover. The relevant clause (g) is as follows :

"All amounts relating to charges for services rendered in connection with the packing of goods when specified and charged for by the dealer separately, without including them in the price of the goods sold."

6. The State Government is conferred power u/s 21 of the Andhra Pradesh Excise Act (for short "the Excise Act") to levy excise duty on any excisable article manufactured or produced in the State. Under rule 29 of the Andhra Pradesh Brewery Rules, 1970, the excise duty on beer at the specified rate is chargeable on the total quantity actually brewed. The duty becomes due immediately after the account of brewing has been taken by the Inspector or at the end of each month whichever is later and the time for its payment shall not be later than the fifteenth day succeeding the month in which the duty is chargeable. It is further provided in that rule that no stock of beer shall be removed from the brewery except on pre-payment of the excise duty and if the duty payable by the licensee remains unpaid beyond the specified period, the Commissioner is competent to forfeit the sum guaranteed by the bank on behalf of the licensee who is the producer himself. The Andhra Pradesh Foreign Liquor and Indian Liquor Rules, 1970, regulate the granting of different kinds of permits for the purpose of import, export and transport of liquor from a distillery or a brewery as well as licenses for sale of these liquors either either wholesale or retail. Without a brewery pass issued by the officer-in-charge on pre-payment of excise duty, liquor cannot be removed from the brewery. As is provided in rule 23, the holder of a wholesale licence in form FL-15 is permitted to sell foreign and Indian liquor in sealed or capsuled bottles.

7. The sale of cement is controlled by the Cement Control Order, 1967, issued by the Government of India in exercise of the powers conferred by section 18(g) and section 25 of the Industries (Development and Regulation) Act, 1951. The price of the cement is fixed by the Central Government from time to time. In the order fixing price, particulars such as the f.o.r. destination railways station price, the packing charges and the excise duty are mentioned. In the order of the Central Government dated 1st October, 1985, fixing the price of cement with effect from 1st October, 1985, to 31st December, 1985, it is stated :

Rate per metric tonne Rs. 1. (a) Price or ordinary portland cement and portland slag cement 532.00 (b) Portland Pozzolana cement and masonry cement 517.00 (c) Packing charges of improved gunny bags of weaving pattern of 8 x 10 construction weighing 538 gms. per bag with coloured stripes and branding and stencilling ISI monogram 128.12 (d) Excise duty 225.00

8. The manufacture as well as sale of both the commodities cement and beer is regulated by law. These goods, having regard to their nature and trade practice, are sold in the market only in the containers in which they are packed. The beer is packed in bottles which in turn are packed in cartons whereas gunnies are used to pack the cement.

9. The main question that falls for consideration in all these writ petitions is :

Whether section 6-C of the Act providing for levy of sales tax on the packing materials at the same rate as that of the goods packed in such materials is violative of article 14 of the Constitution of India on the ground of arbitrariness

and discrimination ?

10. Before going into the question of validity of section 6-C it would be necessary to consider the nature and the characteristics of a transaction involving the sale of beer or cement packed in the materials which are generally used for packing purpose for the sale of those goods in the market. There can be no denial of the fact that beer is sold in bottles and cement in gunnies generally. These goods having regard to their nature and trade practice are sold in the market only in the containers in which they are packed. In other words, in the sale of those goods, the containers are the necessary concomitants and the transfer of property in the containers in favour of the purchaser of the contents is incidental and unavoidable. Such a sale transaction would be a composite and integrated sale of the container and the contents. One is not divisible from the other. The transaction is understood by the seller and the purchaser as the sale of contents in those containers. The bottles are used as receptacles of beer. What the dealer intends to sell and the purchaser intends to purchase is the merchandise beer packed in the receptacle. That determines the character of the goods for the purpose of taxation. So is the case in respect of gunnies and cement.

11. Under the Andhra Pradesh General Sales Tax Act, the "sale price" is not defined. What the charging section 5 refers to is the "turnover". It is defined in clause (s) of section 2 as the consideration for the sale or purchase of goods, including any sums charged by the dealer for anything done in respect of the goods sold at the time of or before the delivery of the goods. So, whatever amount the dealer received by way of consideration for the sale of goods from the purchaser would be subject to tax. The consideration paid by the purchaser may consist of various components such as the actual cost of production, the handling charges, the freight charges, the excise duty paid on the goods by the manufacturers, etc. It will be outside the scope of an enquire under the Act as to how much of the consideration received by the dealer would be retained by him and how the consideration was fixed. What all we have to consider is how much consideration had passed from the purchaser to the dealer at the time of sales of the goods.

12. The learned counsel for the petitioners has fairly conceded that, at the time of sale of beer, there was also sale of the bottle in which it was packed and the property in the bottle passed on to the purchaser as in the case of beer. But what he stressed was that at the time of sale, the value of the beer and of the bottle was separately shown and so they constituted two separate sale transactions, one in respect of beer, and the other in respect of bottle. On the basis of sub-section (2) of section 5 read with the relevant entries in Schedule I, the learned counsel contended that bottles which were the scheduled goods under item 123 of the First Schedule were exigible to tax at the rate specified therein and not at the higher rate applicable to beer under a different schedule-Schedule VI. It was pointed out that, as receptacles of beer, the bottles did not undergo any physical or chemical change and so long as they remained to be bottles they could not be

subjected to a higher rate of tax. In order to appreciate this contention, we have to bear in mind how these transactions are understood in trade parlance. As we have already mentioned, when a bottle of beer or a bag of cement is sold in the market both the seller as well as the buyer mutually understand the transaction as the one involving the sale or purchase of the beer or the cement, as the case may be, and the sale or purchase of the the beer or the cement, as the case may be, and the sale or purchase of the containers, viz., the bottles or the gunnies would not at all be a matter of significance in such a transaction. Thus, the entire sale transaction takes place in the name of the contents, beer or the cement, without any reference to the transaction involving the so-called sale of the container which gets merged inseparably in the sale transaction of the contents. In this context, it would be pertinent to refer to the observations of the Supreme Court in *Union of India (UOI) and Others Vs. Bombay Tyre International Ltd. and Others*, a case arising under the Central Excises and Salt Act, 1944.

"So far as the cost of packing is concerned, no deduction is permissible in respect of such cost from the wholesale cash price of the excisable article at the factory gate, whether the packing be primary packing or secondary packing and whether its cost is shown separately or is included in the wholesales cash price. Whatever packing is necessary for the purpose of putting the excisable article in a condition in which it is generally sold in the wholesale market at the factory gate, the cost of such packing cannot be deducted from the wholesale cash price of the excisable article at the factory gate

The price at which the excisable goods are ordinarily sold by the assessee to a buyer in the course of wholesale trade for delivery at the time and place of removal as defined in sub-section (4)(b) of section 4 is the basis for determination of excisable value"

13. By mere splitting of the consideration into the price of the contents and of the container, it will not have the effect of splitting a composite and integrated sale transaction into two transactions thereby attracting different rates of tax. In this regard, it was urged by the learned counsel that by treating the transaction involving sale of two scheduled commodities as one, it would be doing violence to the clear provisions of the Act and the Rules made thereunder. We are not impressed by this argument. As we have already mentioned what was sold was the beer in bottle and so the transaction was the sale of bottled beer. The sale was only of the beer and the property therein was transferred to the purchaser through a bottle which was used as a convenient vehicle for the transport as observed by the Kerala High Court in *Tushar Trading Company v. State of Kerala* 1971 28 STC 214 :

"That the mere fact that in making out the invoice, the expenses incurred in the use of gunny bags for transport of copra were separately shown by itself did not mean that there was any contract of sale, express or implied, in respect of gunny bags and other packing materials and the buyer intended to buy the same except as a vehicle for the transport of the copra purchased. Further, the value of the

packing materials is so insignificant to the value of the contents that in view of the decision in *Razack & Co. v. State of Madras* 1967 19 STC 135 SC, it is not possible to imply any separate contract or sale regarding the packing materials

..... that the turnover of Rs. 26,460.19 is assessable to tax only at 2 per cent and not at 10 per cent."

14. So also is the case in respect of sale of cement is gunnies. Thus it will be impermissible to split one homogeneous integrated sale transaction into two sale transactions.

15. In support of his contention, the learned counsel for the petitioners relied on the decisions of the Karnataka and Bombay High Courts. In *State of Karnataka v. Shaw Wallace & Co. Ltd.* [1981] 48 STC 169 a Division Bench of the Karnataka High Court held that where there were two agreements one to sell the containers and the other to sell the contents the turnover should be determined separately in respect of each item and the appropriate rate fixed under the Act should be charged. So also the Bombay High Court in *Arlem Breweries Limited v. Assistant Commissioner of Sales Tax* 1983 53 STC 172 took the view that :

"The sale by the petitioners of beer and bottles being separate, in our view, the assessment of the petitioners to sales tax for sale of beer under item 22 of the First Schedule to the Act on the basis of total price of beer and bottle was not proper and legal."

16. In *Hindustan Sugar Mills Ltd. v. State of Rajasthan* 1979 43 STC 13 23 (SC) the Supreme Court construed the term "sale price" occurring in the Rajasthan Sales Tax Act, 1954, and the Central Sales Tax Act, 1956. The definition given in the Rajasthan Sales Tax Act was :

"..... the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in case where such cost is separately charged."

17. Interpreting these words, the Supreme Court observed :

"This definition is in two parts. The first part says that "sale price" means the amount payable to a dealer as consideration for the sale of any goods. Here, the concept of real price or actual price retainable by the dealer is irrelevant. The test is, what is the consideration passing from the purchaser to the dealer for the sale of the goods. It is immaterial to enquire as to how the amount of consideration is made up, whether it includes excise duty or sales tax or freight. The only relevant question to ask is as to what is the amount payable by the purchaser to the dealer as consideration for the sale and not as to what is the net consideration retainable by the dealer."

18. On the basis of those observations, the Madras High Court held in *Ramco Cement Distribution Company (Private) Limited v. State of Tamil Nadu* 1982 51 STC 171 that "the sale price means the entire price inclusive of the freight charges, packing charges and excise duty". However, having regard to the provisions of rule 6 of the Tamil Nadu General Sales Tax Rules which provided that "charges for packing, that is to say, cost of packing materials and cost of labour" were to be deducted from the total turnover of a dealer for determining the taxable turnover, the learned Judges held that the assessee was not liable to pay sales tax on packing charges.

19. The Kerala High Court also expressed the same view in *Deputy Commissioner of Sales Tax (Law) v. Sathyavan* 1985 58 STC 317 321 that :

"the transfer of property in the packing material was an unavoidable concomitant of the sale of oil and oilcake and its transfer was without any intention even impliedly to sell tins and gunnies separately as such the value of tins and gunnies included in the turnover of the containers should be subjected to tax at the same rate as was applicable to the contents."

20. The learned Judges further observed at page 321 :

"that the contract of sale is necessarily a composite contract of sale of the contents in containers, for, oil and oilcake could not have been sold or conveyed without tins and gunnies. The seller used the tins and gunnies only as a vehicle of convenient transport of goods purchased. Thus, the transfer of the property in the packing material was an unavoidable concomitant of the sale of oil and oilcake and its transfer was without any intention even impliedly to sell tins and gunnies separately."

21. In these writ petitions, it is however submitted by the learned counsel for the petitioners that, whenever the dealer sold the bottled beer, the purchasers used to deposit the value of the bottles in the form of refundable security deposit and the dealer had to pay back that amount to the purchaser whenever the bottles were returned. In such a situation, according to the learned counsel, the transaction cannot be said to be a sale. From the nature of the sale transactions that took place between the petitioners and the purchasers it is evident that what was sold was bottled beer and the consideration paid by the purchaser consisted of the value of the beer and the value of the bottles may be paid in the form of deposit. Unless the amount was so paid by the purchaser, the petitioners would not have sold the bottled beer to them. There is nothing to show that the petitioners were under an obligation to pay back the amount whenever the bottles were returned. In similar circumstances, the Supreme Court held in *Punjab Distilling Industries Ltd. Vs. The Commissioner of Income Tax, Simla*, arising under the Income Tax Act, that the deposits so received by the dealer at the time of the sale of the bottled beer was a trading receipt and as such assessable to tax. The Supreme Court categorically held that :

"the amount which was called security deposit was actually a part of the

consideration for the sale and therefore part of the price of what was sold."

22. So, we do not find force in the contention of the learned counsel. In all these writ petitions, the learned counsel for the petitioners has fairly conceded that, at the time of the sale of the bottled beer, along with the beer, the bottles also were sold subject to the condition that, if the bottles were returned, the amount deposited by the purchaser would be refunded to him. As we have already stated, when the sale of the bottle and the beer is a composite sale, the sale of bottle cannot be treated as an independent transaction different and distinct from the transaction of sale of the beer. So also is the case in the sale of cement in gunnies.

23. In this connection, we may also refer to the provisions of rule 6 of the Andhra Pradesh General Sales Tax Rules, under which certain amounts specified therein are deductible from the total turnover to arrive at the net turnover for the levy of the tax. One of those items relates to charges for services rendered in connection with the packing of the goods when specified and charged for by the dealer separately without including them in the price of the goods sold as specified in clause (g) of rule 6. This clause merely refers to the charges for the services rendered in connection with the packing and does not exempt the actual cost of packing as was provided under rule 6 of the Tamil Nadu General Sales Tax Rules whereunder the cost of packing materials and cost of labour were exempted from tax, as is referred to in the decision of the Madras High Court in *Ramco Cement Distribution Company (Private) Limited v. State of Tamil Nadu* [1982] 51 STC 171. Having regard to the nature of the sale transactions and the goods sold, we are of the view that the consideration paid by the purchaser to the dealer consists not only of the price of the contents, namely, beer or cement, but also includes the price of the containers, that is, the bottles and the cartons in the case of beer and gunnies in the case of cement.

24. If that was the legal character of the transaction involved in the sale of bottled beer or cement in gunnies, even before section 6-C was inserted in the Act, the incorporation of that section in the Act with effect from 8th July, 1983, would not bring about any change in the legal position. Obviously, section 6-C was incorporated in the Act to obviate the possibility of different assessing authorities taking different views on the rate of tax exigible on the turnover relating to packing material. As we have already referred to, some of the High Courts had expressed the view that the turnover in respect of the containers was not exigible to the same rate of tax as was applicable to contents. So, with that object, the Act was amended by Ordinance No. 19 of 1983 introducing section 6-C in the Act with effect from 8th July, 1983.

25. On a plain reading of the section, it is clear that it merely reflects the legal position existing prior to its insertion and does not introduce anything new. It is contended by the learned counsel that, by virtue of section 6-C, the rate of tax applicable to the containers will vary according to the rate applicable to the contents and this leads to arbitrariness and discrimination inasmuch as the same

kind of containers would be subject to different rates of tax. As we have already mentioned, when the content was sold with the container, both the dealer as well as the purchaser treated the transaction as the one involving the sale of the merchandise (the content) only. Then the sale of the container, if any, would get merged in the sale of the content itself. Thus, it is always treated as a single transaction of sale of both the container and the content. In other words, the container whose identity pales into insignificance is identified with the content itself. The value of the container forms part of the consideration paid by the purchaser and it is one of the components of the sale price like the other components such as freight charges, excise duty, sales tax, etc. Therefore, we cannot accept the contention of the learned counsel.

26. Yet another point urged on behalf of the petitioners is that the excise duty paid on beer could not be included in the sale price and as such was not exigible to tax. Rule 29 of the A.P. Brewery Rules provides that the excise duty on beer shall be charged on the total quantity actually brewed and it shall become due immediately after the account of brewing has been taken or at the end of each month whichever is later. If the duty payable by the licensee remains unpaid beyond the period specified in this regard, the Commissioner has the power to forfeit the sum guaranteed by the bank to the Government. Thus, the primary responsibility to pay excise duty lies on the manufacturer, who is referred to in the rules as the licensee. Under the Andhra Pradesh Foreign Liquor and Indian Liquor Rules, 1970, a brewery pass can be issued by the concerned excise officer for the release of the beer from the brewery only on pre-payment of the excise duty. May be, in a given case, the wholesale dealer to whom the manufacturer sells the beer may directly pay excise duty to the Government and obtain the brewery pass. Such a payment is always treated as the one made on behalf of the manufacture. It is true that the excise duty is not the amount, retained by the manufacturer but on that ground alone it cannot be said that the excise duty does not form part of the sale price. However, relying on the decision of the Supreme Court in *Mcdowell and Company Ltd. Vs. Commercial Tax Officer VII Circle, Hyderabad*, the learned counsel for the petitioners has strongly urged that the excise duty does not become a component of the sale price and as such will not form part of the turnover exigible to sales tax. It is true that, in that case, the learned Judges held that the excise duty paid directly to the excise authorities by the purchasers under the Andhra Pradesh Distillery Rules, 1970, would not form part of the turnover under the Andhra Pradesh General Sales Tax Act. However in a subsequent decision in *Hindusthan Sugar Mills Vs. State of Rajasthan and Others*, , the Supreme Court again considered the same question whether excise duty payable by a dealer who was a manufacturer formed part of the sale price, exigible to tax. Answering that question in the affirmative, the learned Judges observed at page 27 :

"Take for example, excise duty payable by a dealer who is a manufacturer. When he sells goods manufactured by him, he always passes on the excise duty to the purchaser. Ordinarily, it is not shown as a separate item in the bill, but it is

included in the price charged by him. The "sale price" in such a case could be the entire price inclusive of excise duty because that would be the consideration payable by the purchaser for the sale of the goods. True, the excise duty component of the price would not be an addition to the coffers of the dealer, as it would go to reimburse him in respect of the excise duty already paid by him on the manufacture of the goods. But, even so, it would be part of the "sale price" because it forms a component of the consideration payable by the purchaser to the dealer. It is only as part of the consideration for the sale of the goods that the amount representing excise duty would be payable by the purchaser. There is no other manner of liability, statutory or otherwise, under which the purchaser would be liable to pay the amount of excise duty to the dealer. And, on this reasoning, it would make no difference whether the amount of excise duty is included in the price charged by the dealer or is shown as a separate item in the bill. In either case, it would be part of the "sale price".

27. After the decision of the Supreme Court in *McDowell and Company Ltd. Vs. Commercial Tax Officer VII Circle, Hyderabad*, , rules 76 and 79 of the Andhra Pradesh Distillery rules were amended to the effect that on payment of excise duty by the holder of D-2 licence a distillery pass may be granted in favour of any person specified therein. The same question whether excise duty formed part of the turnover of the manufacturer again came up for consideration before the Constitution Bench of the Supreme Court in *McDowell and Co. Ltd. Vs. Commercial Tax Officer*, . By that time rules 76 and 79 of the A.P. Distillery Rules were amended fastening the liability to pay the excise duty on the holder of D-2 licence. The learned Judges enunciated the legal position relating to the incidence of excise duty in the following terms :

"Thus, the incidence of excise duty is directly relatable to manufacture but its collection can be deferred to a later stage as a measure of convenience or expediency.

On an examination of the provisions of the Excise Act, the Rules framed thereunder and the pronouncements referred to above, we are of the view that the conclusion of this court at page 921 of the Reports *McDowell and Company Ltd. Vs. Commercial Tax Officer VII Circle, Hyderabad*, that intending purchasers of the Indian liquors who seek to obtain distillery passes are also legally responsible for payment of the excise duty is too broadly stated. The "duty" was primarily a burden which the manufacturer had to bear and even if the purchasers paid the same under the Distillery Rules, the provisions were merely enabling and did not give rise to any legal responsibility or obligation for meeting the burden."

28. Referring to various earlier decisions of the Supreme Court in particular the one rendered in *Hindustan Sugar Mills Ltd. v. State of Rajasthan* [1979] 42 STC 13 at 23 (SC) the learned Judges observed that the excise duty would form part of the turnover and was exigible to tax. It is, however, submitted by the learned counsel for the petitioners that when rule 29 of the Andhra Pradesh Brewery

Rules, 1970, was not amended as in the case of A.P. Distillery Rules, fastening the liability on the licensee of the brewery to pay the excise duty, then, on the basis of the decision of the Supreme Court in Mcdowell and Company Ltd. Vs. Commercial Tax Officer VII Circle, Hyderabad, it should be held that the excise duty paid by a purchaser directly to the excise authority at the time of removal of the goods from the brewery would not form part of the turnover of the manufacturer. We are unable to accept this contention in view of the two later decisions of the Supreme Court wherein it had been categorically laid down that the primary responsibility to pay excise duty was on the manufacturer and though it was paid directly to the Government by a purchaser, still it formed part of the turnover of the manufacture.

29. For the reasons stated above all the writ petitions fail and they are accordingly dismissed. But there shall be no order as to costs. Advocate's fee Rs. 150 each.

30. The counsel for the assessee made a submission that the assessee may be given a reasonable time to make payment inasmuch as they are hard-pressed for money particularly in view of the fact that this is the fag-end of the financial year.

31. We have heard the Government Pleader who opposed grant of time.

32. Taking all facts and circumstances into account, we would direct the assessee to pay 1/4th of the amount now in demand on or before the 31st day of March, 1986, and the entire balance amount on or before 15th of May, 1986.

33. Writ petition dismissed.