(1994) 03 SC CK 0065

In the Supreme Court Of India

Case No : Civil Appeal No. 2210 (Nt) Of 19941

State of Maharashtra APPELLANT

Vs

BASF (India) Ltd., Bombay RESPONDENT

Date of Decision : 31-03-1994

Acts Referred:

Citation : (1995) 4 SCC 665 Supp

Hon'ble Judges : M. M. Punchhi, J;B.P. Jeevan Reddy, J

Bench : Division Bench

Final Decision : Disposed Of

Judgement

1. Leave granted.

2. We are satisfied that the respondents have been served and that we can raise presumption of service on the basis of the office report. Notice was issued to the respondent to show cause why the appeal be not allowed in terms of the judgment of this Court in CST v. Motor Industries Co. Since there is no opposition thereto we allow the appeal in terms of the aforesaid judgment wherein it has been held that deduction in respect of the goods returned by the purchasers must be claimed in the assessment year in which the goods were sold and not in the succeeding year. The appeal of the State of Maharashtra would thus stand allowed setting aside the judgment and Order of the High Court of Bombay passed in Sales Tax Reference No. 71 of 1979 reviving the view expressed by the Sales Tax Tribunal. The matter is disposed of accordingly.

