(1968) 08 KAR CK 0001

In the Karnataka High Court

Case No : S.T.R.P. No. 54 of 1967

The State of Mysore APPELLANT

Vs

A. Batehumiah Saheb and Co. RESPONDENT

Date of Decision : 29-08-1968

Acts Referred:

Mysore Sales Tax Act, 1957 — Section 20

Citation : (1969) 23 STC 515

Hon'ble Judges : Ahmed Ali Khan, J;A.R. Somnath Iyer, J

Bench : Division Bench

Advocate : Shantharaju for E.S. Venkataramaiah, High Court Special Government Pleader, for the Appellant; G.S. Ullal, for the Respondent

Judgement

Somnath Iyer, J.—On 29rd September, 1966, the Commercial Tax Officer First Circle, Bangalore, issued a notice to the petitioner demanding the payment of a sum of Rs. 3,960.98 as penalty in respect of the default stated to have been committed by him in the payment of the tax determined to be one. From the order made by the Commercial Tax Officer by which he imposed a penalty, the petitioner appealed to the Deputy Commissioner who dismissed it on the ground that the order made by the Commercial Tax Officer was not an appealable order. But, in the further appeal preferred by the petitioner to the Sales Tax Appellate Tribunal, the Tribunal negatived the contention that the order was not an appealable order. So, the Tribunal set aside the order of the Deputy Commissioner and remitted the appeal to him for disposal on merits.

2. In this revision petition presented by the State, the contention raised is that the order passed by the Commercial Tax Officer is not an appealable order and that the view taken by the Sales Tax Appellate Tribunal that it was, is insupportable.

3. It is clear that there is no substance in this contention. Section 20 of the Mysore Sales Tax Act, 1957, as it stood after its amendment in the year 1964, authorised an appeal from every order under the Act by which the appellant is

affected. It is this amended section which was in force when the Commercial Tax Officer imposed a penalty, and so, the Deputy Commissioner was in error in thinking that that order was not appealable. An order by which a penalty is imposed on a dealer is an order which seriously affects him, and so, falls within the provisions of section 20 of the Mysore Sales Tax Act.

4. So, we dismiss this revision petition.

5. No costs.

6. Petition dismissed.

