

WP(C) 5809/2009

BEFORE

HON'BLE MR. JUSTICE AMITAVA ROY

Heard Mr. T.C. Khatri, learned Sr. Counsel for the petitioner and Ms. A. Verma, learned Standing Counsel, Finance Department.

The petitioner's grievance pertains to realization of additional security under the Central Sales Tax Act, 1956(hereinafter for short referred to as the Act) is in violation of Section 7(2A)/(3A) and (3B) thereof.

Mr. Khatri, while reiterating the above, in course of his argument has placed reliance to reinforce the same on the decision rendered by this Court in WP(C) No. 240/2009(Sushila Devi Agarwala vs. State of Assam and Ors.) and WP(C) No.1080/2009(M/s. Priya Trading Co. Vs. State of Assam and Ors.), which in essence has held against the demand and realization of such additional security without prior compliance of the requirement of notice U/s.7(3B) of the Act.

The determination made in the aforementioned writ petitions squarely cover the issues involved herein. The learned Standing Counsel, Revenue has expressed her approval to this as well.

In the above view of the matter, this petition stands closed in terms of the decision rendered in the aforementioned writ petitions. No costs.