

IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAI PUR

## JUDGMENT

S. B. Sales Tax Revision Petition No. 104/2010

Assistant Commissioner, Jaipur  
Versus  
M/s. Nirmal Chand Lodha, Jaipur & Another.

Date of Judgment: 29. 10. 2010

Hon'ble Mr. Narendra Kumar Jain, J.

Mr. R. B. Mathur, for the petitioner.

BY THE COURT:

Heard Learned counsel for the petitioner.

2. Learned counsel for the petitioner submitted that Rajasthan Tax Board vide its impugned judgment dated 01.11.2007 dismissed the appeal of the petitioner-department on the basis of judgment of Rajasthan Tax Board in M/s. Urvashi Exports Vs. Assistant Commercial Tax Officer, Jaipur, reported in 2005 Tax Update Vol. 11 Part 8 Page 317, which was challenged by department before this Court in S.B. Sales Tax Revision Petition No. 38/2008 and the said revision petition has been dismissed by this Court vide judgment dated 22.10.2010, therefore,

present case is fully covered by the abovereferred judgment of this Court dated 22. 10. 2010 and present revision petition may be dismissed on the basis of reasons assigned in the abovereferred judgment. He also contended that similar Sales Tax Revision Petitions No. 93/2010 and 94/2010 filed by department were also dismissed on 22. 10. 2010.

3. In view of above, revision petition is dismissed on the basis of reasons assigned in above referred revision petitions.

(Narendra Kumar Jain), J.

Manoj,  
Item No. 1.