

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

O R D E R

S. B. SALES TAX REVISION PETITION NO. 110/2011

ASSISTANT COMMERCIAL TAXES OFFICER, JAI PUR

Vs.

M/s RAJORIA GEMS & ANR.

DATE: 30.06.2011

HON'BLE MR. JUSTICE NARENDRA KUMAR JAIN

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

Heard the learned counsel for
petitioner.

2. Petitioner has preferred this
revision petition challenging the impugned
order dated 21.07.2008 passed by Rajasthan
Tax Board, Ajmer, whereby appeal filed by
petitioner has been dismissed.

3. From the assessment order and orders
passed by the Deputy Commissioner (Appeals)
and Rajasthan Tax Board, Ajmer, annexed with
this revision petition, it reveals that
assessee/respondent No.1 applied for
composition certificate under Notification
dated 30.04.1999. The Assessing Officer
issued certificate for one year only.
Thereafter, assessee did not file any

application for renewal of certificate. The Assessing Officer passed the impugned order raising demand against assessee on the ground that composition scheme was for five years, therefore, assessee is liable to make the payment for five years.

4. There is no dispute that assessee applied for certificate under Notification dated 30.04.1999, but the Assessing Officer granted certificate only for a period of one year and not for five years.

5. Similar controversy was considered in detail by this Court in judgment dated 22.10.2010 passed in S.B. Sales Tax Revision Petition No. 38/2008-Assistant Commercial Taxes Officer, Jaipur Vs. M/s Urvashi Exports, Jaipur and in another S.B. Sales Tax Revision Petition No. 93/2010- Assistant Commercial Taxes Officer, Jaipur, Rajasthan Vs. M/s Kushal Chand Bader, Jaipur, decided on 22.10.2010 and this Court held that since period of composition certificate had already been expired on 31.03.2000 and regular return was filed by the assessee after 31.03.2000, therefore, no liability had accrued under the scheme against assessee for subsequent years, for which no certificate was issued by the

Assessing Officer.

6. Therefore, for the reasons mentioned in the above referred judgments, I do not find any merit in this revision petition. The present matter is squarely covered by the above referred judgments.

7. In view of above, there is no merit in this revision petition and the same is, accordingly, dismissed in limine.

(NARENDRA KUMAR JAIN), J.

/KKC/

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

ORDER

S. B. CIVIL MISC. STAY APPLICATION NO. 1857/2011
IN

S. B. SALES TAX REVISION PETITION NO. 110/2011

ASSISTANT COMMERCIAL TAXES OFFICER, JAI PUR

Vs.

M/s RAJORIA GEMS & ANR.

DATE: 30.06.2011

HON'BLE MR. JUSTICE NARENDRA KUMAR JAIN

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

Since the revision petition itself has been dismissed, therefore, this stay application does not survive and the same also stands dismissed.

(NARENDRA KUMAR JAIN), J.

/KKC/