

(1987) 03 RAJ CK 0044
Rajasthan High Court (Jaipur Bench)
Case No: S.T. Revision No. 86 of 1987

Commercial Taxes
Officer

APPELLANT

Vs

Mangal Work

RESPONDENT

Date of Decision: March 10, 1987

Citation: (1987) 67 STC 298

Hon'ble Judges: J.S. Verma, C.J

Bench: Single Bench

Advocate: G.S. Bapna, for the Appellant;

Final Decision: Dismissed

Judgement

J.S. Verma, C.J.

The only question for decision in this revision is, whether the answer books supplied to the students for writing their answers in the examination are "exercise books" and, therefore, exempt from payment of sales tax under entry No. 10 in the Schedule to the Act, which reads as under :

Books, exercise books, slates, slate pencils and periodical journals.

2. The Board of Revenue has answered this question in the affirmative and held that the examination answer books are, therefore, exempt from payment of the tax. The department being aggrieved by the view taken by the Tribunal has come up to this Court by a reference, which is now to be heard and decided as a revision under the newly substituted Section 16 of the Act.

3. The above entry indicates that "exercise books" of all kinds are covered by it without any exception. The entry indicates that "exercise books" and other material ordinarily used by the students have been granted exemption from tax. The answer books supplied to the students at their examination, therefore, answer this description of "exercise books". There is no reason to hold that these answer books are not to be treated as "exercise books" simply because they are supplied to the

students taking the examination and are not directly purchased by the student himself. It is well-known that the ultimate cost even of these answer books is defrayed by the student who is to pay examination fee for taking the examination. There is really no logical distinction between the "exercise book" used by the student as an answer book during the examinations and the "exercise books" used at other times while pursuing the studies. I find that this conclusion is supported by a decision of the Andhra Pradesh High Court in [Govindaswamy Binding Works and Others Vs. The State of Andhra Pradesh](#), as also a decision of the Allahabad High Court, the report of which is not available, but is referred in the Tribunal's order. Learned counsel for the department referred to a decision of the Madhya Pradesh High Court in [Commissioner of Sales Tax Vs. Lok Chetna Prakashan](#), wherein a different view appears to have been taken while accepting that an "exercise book" and an examination answer book are made out of the same material, and they vary only in the purpose for which they are used. Bhave, J., speaking for the Division Bench in that case has reached the conclusion that there is no scope for enlarging the meaning of expression "exercise books" to include examination answer books as well. With respect I am unable to concur with that view since there is no need to enlarge the meaning of the expression "exercise books" to include examination answer books within that expression inasmuch as an examination answer book is also an "exercise book", and all kinds of exercise books being covered by the exemption granted by this entry, that benefit must be given also to examination answer books. The view taken by the Tribunal does not, therefore, call for any interference.

4. Consequently, the revision is dismissed. Since no one has appeared for the other side, no order is made as to costs.