
(1984) 56 STC 319

Allahabad High Court

Case No: Sales Tax Revision No. 489 of 1980

Commissioner, Sales
Tax

APPELLANT

Vs

Agra University Press
Paliwal Park

RESPONDENT

Date of Decision: Feb. 16, 1981

Citation: (1984) 56 STC 319

Hon'ble Judges: R.R. Rastogi, J

Bench: Single Bench

Final Decision: Dismissed

Judgement

R.R. Rastogi, J.

M/s. Agra University Press Paliwal Park, Agra, owns a printing press and supplies printed material like envelopes,

examination papers, mark-sheets, certificates, etc. For the assessment year 1962-63 the assessee had disclosed its net turnover at Rs. 43,183.77.

For various reasons the assessing authority rejected the accounts and the disclosed turnover and determined the same at Rs. 4,25,000. The

assessee filed an appeal in which the gross turnover shown by it was accepted but it was held that the entire amount so disclosed was taxable.

From that order revisions were filed both by the assessee and the department. The Additional Judge (Revisions) dismissed the revision of the

department. The assessee's contention before the Judge (Revisions) was that its main business was to print examination question papers for the

Agra and various other Universities and educational institutions in India. This entire work was of a confidential nature and utmost secrecy was

required to be observed. Thus, the assessee had merely done a job-work or a works contract and the transactions did not amount to sale.

2. According to the assessee it was not liable to tax even in respect of the net turnover admitted by it before the assessing authority, that is, Rs.

43,183.77. Reliance was placed on behalf of the assessee in support of this contention on a decision of this Court rendered in its own case for the

assessment year 1972-73 Agra University Press Paliwal Park v. Commissioner of Sales Tax (printed at page 317 supra) 1979 UPTC 1270. It

was held in that case that as secrecy had to be maintained regarding the contents of the printed examination papers, they had to be sent in sealed

envelopes and the packing of the examination papers in envelopes was incidental to the contract for the supply of printed examination papers. Thus

the contract could not be split up in two parts; one for the supply of paper, packing envelopes, etc., and the other of labour or service, viz.,

printing, despatch, etc. The entire contract being a composite contract was a works contract and the transaction did not involve any element of sale

and there was no question of bringing any turnover to tax. Following this decision the learned Additional Judge (Revisions) accepted the assessee's

contention and declared it as non-taxable. Being aggrieved, the department has filed the present revision.

3. It would be seen that the case stands squarely covered by the aforesaid decision given in the assessee's own case and there is no substance in

this revision.

4. The revision hence fails and is dismissed with costs to the respondent assessee which are assessed at Rs. 200.