

**(1984) 04 BOM CK 0043****Bombay High Court****Case No:** Sales Tax Reference No. 86 of 1978 in Reference Application No. 111 of 1971Commissioner of Sales Tax,  
Maharashtra State, Bombay

APPELLANT

Vs

V. Purshottam and Co.

RESPONDENT

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**Date of Decision:** April 11, 1984**Acts Referred:**

- Bombay Sales Tax Act, 1959 - Section 14, 15(1), 33, 35

**Citation:** (1985) 59 STC 190**Hon'ble Judges:** P.S. Shah, J; M.H. Kania, J**Bench:** Division Bench

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**Judgement**

Shah, J.

On a case stated by the Maharashtra Sales Tax Tribunal u/s 34(1) of the Bombay Sales Tax Act, 1953 in Reference Application No. 111 of 1971, the Tribunal has referred the following question for our determinations :

"Whether on the facts and in the circumstances of the case the Tribunal was justified in holding that the assessment of the respondent made by the Sales Tax Officer, Enforcement Branch, Bombay, for the period from 1st April, 1957 to 31st March, 1959 was barred by limitation ?"

2. The period of assessment being from April 1, 1957 to March 31, 1959 the case would be governed by the provisions of the Bombay Sales Tax Act, 1953. The provisions of sub-section (6) of section 14 of the said Act are in pari materia with those of sub-section (6) of section 33 of the Bombay Sales Tax Act, 1959. Similarly, the provisions of section 15(1) are in pari materia with those of sub-section (1) of section 35 of the Bombay Sales Tax Act, 1959. It is common ground that the question is covered by the decision of the Supreme Court in [State of Gujarat and Another Vs. Patel Ramjibhai Danabhai and Others](#), which lays down that there is no limitation for taking any action under sub-section (6) of section 33 of the Act, 1959.

In view of the said decision, there would be no limitation for taking action under sub-section (6) of section 14 of the Act, 1953. In view of the above, the question referred to us for determination will have to be answered in the negative and in favour of the department.

3. When the matter goes back to the Tribunal it will have to be disposed of on merits and in accordance with law. There shall be no order as to costs of this reference.