

## Commissioner of Sales Tax, Maharashtra State, Bombay Vs V. Purshottam and Co.

**Court:** Bombay High Court

**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

### 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.