

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

S.B. Sales Tax Ref./rev. No. 18/2019

Assitant Commissioner (Anti Evasion) Commercial Taxes
Department, Sri Ganganagar

-----Petitioner

Versus

M/s Khandeliya Udhyog Pvt. Ltd., Sriganganagar

-----Respondent

Connected With

1. S.B. Sales Tax Ref./rev. No. 20/2019
2. S.B. Sales Tax Ref./rev. No. 21/2019
3. S.B. Sales Tax Ref./rev. No. 23/2019
4. S.B. Sales Tax Ref./rev. No. 24/2019
5. S.B. Sales Tax Ref./rev. No. 25/2019

For Petitioner(s)	:	Mr. Sunil Bhandari.
For Respondent(s)	:	Mr. Sanjeev Johari Mr. Lalit Parihar.

HON'BLE MR. JUSTICE ARUN BHANSALI

Order

11/01/2021

Heard learned counsel for the parties on admission.

The following question of law arises for consideration in the present revision petitions :-

"In the circumstances of the case, whether it can be said that the factory / industry set up by the respondent - assessee at Alwar, would be a different enterprise so as not to club the investment made in the plant & machinery for the purpose of its status as Micro and Small Enterprise ?"

Admit. Issue notice.

List the revision petitions for hearing on 06.04.2021.

79 to 84-Rmathur/-

