

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 7153 OF 2012
(Arising out of SLP(C) No.33535 of 2009)

ASSISTANT COMMERCIAL TAXES OFFICER

Appellant

VERSUS

M/S VISHAL INDUSTRIES

Respondent

O R D E R

1. Leave granted.

2. This appeal is directed against the judgment and order passed by the High Court of Judicature for Rajasthan at Jaipur Bench, Jaipur in S.B. Sales Tax Revision Petition No. 04 of 2009 dated 06.05.2009. By the impugned judgment and order, the High Court has dismissed the revision petition filed by the appellant hereinq.

3. Though the respondent is served, the same is unrepresented before us.

4. In this appeal, the one and only issue that arises for our consideration and decision is "Whether the impugned judgment is not contrary to the mandate of this Hon'ble Court given [in the matter of Guljag Industries Vs. Commercial Tax Officer reported in 2007 (7) SCC 269) whereby this Hon'ble Court has clearly held that form ST18A must be over all complete and must be filled-in and goods in movement have to be supported by requisite declarations/documents".

5. In our view, the aforesaid issue is squarely covered by a decision of this Court in the case reported in 2009 (1) SCC 308.

6. We are in respectful agreement with the aforesaid decision of this Court. In that view of the matter, we allow this appeal, set aside the orders passed by the Deputy Commissioner (Appeals), Commercial Tax Department Jaipur Tribunal as well as the orders passed by the High Court. The orders passed by the Assessing Authority is restored.

Ordered accordingly.

.....J.
(H.L. DATTU)

.....J.
(CHANDRAMAULI KR. PRASAD)

NEW DELHI
SEPTEMBER 28, 2012

ITEM NO.52

COURT NO.7

SECTION III

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).33535/2009

(From the judgement and order dated 06/05/2009 in SBSTR No.4/2009 of The HIGH COURT OF RAJASTHAN AT JAIPUR)

ASSISTANT COMMERCIAL TAXES OFFICER

Petitioner(s)

VERSUS

M/S VISHAL INDUSTRIES

Respondent(s)

(With appln(s) for exemption from appointment of official translator,
prayer for interim relief and office report)

Date: 28/09/2012 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU
HON'BLE MR. JUSTICE CHANDRAMAULI KR. PRASAD

For Petitioner(s) Dr. Manish Singhvi, AAG, Rajasthan
Mr. Amit Lubhaya, Adv.
Mr. Irshad Ahmad, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
O R D E R

Leave granted.

Appeal is allowed in terms of the signed order.

(NAVEEN KUMAR)
COURT MASTER

(VINOD KULVI)
COURT MASTER

(Signed order is placed on the file)