The State of Mysore Vs. A.K. Khoja and ors.

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SooperKanoon Citation : sooperkanoon.com/373628

Court : Karnataka

Decided On : Aug-07-1967

Reported in : [1968]21STC354(Kar)

Judge : A.R. Somnath Iyer and ;B.M. Kalagate, JJ.

Acts : Sales Tax Act - Sections 20(1)

Appeal No. : S.T.R.P. No. 27, 28, 34, 35 and 36 of 1967

Appellant : The State of Mysore

Respondent : A.K. Khoja and ors.

Advocate for Pet/Ap. : Shantaraju, Adv. for E.S. Venkataramiah, High Court Special Government Pleader

Judgement :

Somnath Iyer, J.

1. We dismiss these five revision petitions since we are not satisfied that they are fit cases for admission. The admitted tax payable by the dealer under the second proviso to section 20(1) of the Sales Tax Act as it stood before its amendment, was the tax payable on the turnover admitted by him in the return produced by him. The fact that he did not appeal from one part of the assessment order made by the Commercial Tax Officer does not mean that the tax determined by the

Commercial Tax Officer in respect of which there was no appeal was tax which the dealer admitted to be due. The tax becomes payable in that contingency in respect of that matter, not because there was an admission by the dealer but because there was a determination by the Commercial Tax Officer. The contention urged before us overlooks the distinction between an admission and an adjudication. In our opinion, the Sales Tax Appellate Tribunal was right in taking the view that no further tax was payable under the second proviso to section 20(1). We therefore dismiss these revision petitions.

2. Petitions dismissed.