

**Prema Devi and anr. Vs. Deputy Collector (Collection), Sales Tax and ors.**

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**Court :** Allahabad

**Decided On :** Nov-19-1981

**Reported in :** [1982]50STC45(All)

**Judge :** C.S.P. Singh and ;R.R. Rastogi, JJ.

**Appeal No. :** Civil Miscellaneous Writ Petition No. 457 of 1976

**Appellant :** Prema Devi and anr.

**Respondent :** Deputy Collector (Collection), Sales Tax and ors.

**Advocate for Def. :** Standing Counsel

**Advocate for Pet/Ap. :** A.B. Sarma, Adv.

**Judgement :**

**C.S.P. Singh, J.**

1. The dispute in the present case relates to certain claims of adjustment of sales tax made by the petitioners on the ground either that they have been paid earlier or on the ground that the liability has been reduced either in appeal or in revision. The petitioners' contention is that the properties of the petitioners should not be sold till such time that the adjustments claimed are not finally adjudicated by the department. We are of the view that the contention is justified.

2. We accordingly direct that the petitioners should file this claim for adjustment along with all supporting materials before the Sales Tax Officer, Firozabad, within a period of two months. On the aforesaid claim and evidence being filed the Sales Tax Officer, Firozabad, should dispose it of within a period of one month thereafter. The petitioners should deposit the amount determined within a period of two months from the date of the determination. On the deposit of the money due after adjustments, attachment of the petitioners' properties should be lifted. The petition is disposed of accordingly. There shall be no order as to costs.

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