

M/s. Nathuram Chhotelal

Vs

Board of Revenue, M. P. (Sales Tax Tribunal), Gwalior and Others

Civil Appeal No. 1800 (NT) of 1972

(N. L. Untwalia, R. S. Pathak JJ)

28.02.1979

JUDGMENT

UNTWALIA, J. –

1. After hearing learned counsel for the parties for some time we feel that on the special facts and circumstances of this case justice requires that some limited kind of relief should be given to the appellant by us and that will be only to the extent as indicated in our order below :

2. We set aside the order of the High Court as also of the Board of Revenue passed in Second Appeals Nos. 58-PBR/68, 59-PBR/69, 60-PBR/69, 61-PBR/68, 62-PBR/68 on September 26, 1969 and send back the case to the Board for a fresh disposal of those appeals. In order to enable the Board to reconsider the matter in regard to the assessments in question which were the subject-matter of the appeals aforesaid, it is necessary that the appellant should be given an opportunity of inspecting her account-books which were seized by the Income-Tax Department as also by the Sales Tax Department. She should also have an opportunity of inspecting the report of the Sale Tax Inspector made to the Sales Tax Officer, on the basis of the records of the Income Tax Department and the documents seized. After getting an opportunity of inspecting all these records the appellant will be given an opportunity to make such submissions before the Sales Tax Officer as may be available to her on inspection of those documents. Then a report will be submitted by the Sales Tax Officer to the Board of Revenue in respect of all the periods in question. The Board of Revenue thereafter will proceed to dispose of the second appeals mentioned above afresh in the light of the report submitted by the Sales Tax Officer. The bank guarantee furnished by the appellants will be renewed, if necessary, and will continue until fresh disposal of the appeals by the Board. There will be no order as to costs.

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