

SUPREME COURT OF INDIA

Sri Balaji Oil & Ice Industries, Agra

Vs.

Divisional Level Sales Tax Exemption Committee, Agra Divn. Agra

(S.P. Bharucha and S.N. Phukan JJ.)

09.03.2000

ORDER

S.P. BHARUCHA AND S.N. PHUKAN, JJ.

1. We will assume that this is a beneficial legislation but, in our view, there is nothing wrong with the finding of the High Court that an application thereunder has to be a valid application and not an application which for any reason is not valid. Our attention has been drawn to the writ petition that was filed by the appellant assessee before the High Court and it is submitted that the non-deposit of the fee for registration along with the application was due to the failure of the Director of Factories to issue the necessary challan in this behalf. The High Court, in this regard, has referred to the finding recorded by the relevant authorities that the application made by the appellant on 27.3.1989 under the Factories Act was defective and, thus, was not a valid application. We do not have before us the counter affidavit filed by the authorities to the Writ Petition. We must, therefore, proceed on the basis that the High Court has correctly reproduced what it said and reached its conclusion thereon. It was only after the defect in the application was removed that the application became a valid application and the High Court has held, in our view, rightly, that, that was the appropriate date for treating the appellant as a new unit and, accordingly, entitled to the relevant benefit from that date onwards. The appeal is dismissed with costs.