PETITIONER:
ADDL. COMMISSIONER (LEGAL) & ANR.

Vs.

RESPONDENT:
M/S. JYOTI TRADERS AND ANR.

DATE OF JUDGMENT: 20/11/1998

BENCH:
K. VENKATASWAMI, & D.P. WADHWA.

ACT:

HEADNOTE:

JUDGMENT:
JUDGMENT

D.P. Wadhwa, J.

Leave granted.
In both these appeals which are against two separate judgement of the same Division Bench of the Allahabad High Court, a common question of law arises. It is that in the circumstance could a completed assessment under the U.P. Sales Tax Law be re-opened after the prescribed period when that period was enlarged by amending the law.
Facts are similar.
In the appeal of Lohia Machines Limited (arising out of SLP (c) No. 11015 of 1997) assessment for the year 1985-86 under the UP Trade Tax Act, 1948 (for short 'the Act') was completed on November 27, 1989. The Act is also called the U.P. Sales Tax Act. In the appeal of Jyoti Traders (arising out of SLP(c) No. 8866 of 1997) assessment for the year 1985-86 was completed on February 28, 1990. Period for assessment or re-assessment, which is four years under section 21 of the Act, for the assessment year 1985-86 expired, on March 31, 1990.
The Act was extensively amended by the UP Sales Tax (Amendment and Validation) Act, 1991. The amending Act received the assent of the Governor of Uttar Pradesh on August 19, 1991. Different dates were prescribed for coming into force of various provisions of the amending Act. Section 21 of the Act also underwent an amendment and the relevant provision with which we are concerned came into force with effect from February 19, 1991.
Taking advantage of the amendment to section 21, which now prescribed a period of eight years, the Sales Tax Officer after taking sanction from the Commissioner of Sales Tax issued notices to the respondents in both these appeals for re-assessment. In the case of Lohia Machine Ltd. sanction order is dated December 21, 1993 and notice is dated September 8, 1994. In the case of Jyoti Traders date of sanction order is November 12, 1993 and the notice had been issued for January 11, 1994. Sanctions given and notices thus issued were after more than four years with

reference to the assessment year 1985-86 under the Act before its amendment.

The respondent challenged both these orders of sanction of the Commissioner of Sales Tax and the notice for re-assessment in two separate writ petitions which were allowed by the High Court and the sanction orders of the Commissioner as well as notices issued by the Sales Tax Officer were quashed. This led to filing of the present appeals.

Relevant provisions of section 21 of the Act are as under:-

> "Section 21. Assessment of tax on the turnover not assessed during the year.
> (1) If the assessing authority has reason to believe that the whole or any part of the turnover of the dealer, for any assessment year or part thereof, has escaped assessment to tax or has been under assessed or has been assessed to tax at a rate lower than that at which it is assessable under this Act, or any deductions or exemptions have been wrongly allowed in respect thereof the assessing authority may, after issuing notice to the dealer and making such inquiry as it may consider necessary, assess or re-assess the dealer or tax according to law:
> Explanation.....
> (2) Except as otherwise provided in this section no order of assessment or re-assessment under any provision of this Act for any assessment year shall be made after the expiration of four years from the end of such year."

By the amending Act a proviso was added to sub-section 2 as under:-

> "Provided that if the Commissioner of Sales Tax, on being satisfied on the basis of reasons recorded by the assessing authority that it is just and expedient so to do authorizes the assessing authority in that behalf, such assessment or re-assessment may be made after the expiration of the period aforesaid but not after the expiration of eight years from the end of such year notwithstanding that such assessment or re-assessment may involve a change of opinion."

There are other amendments in section 21 which were made by subsequent amending Acts but with those we are not concerned.

As noted above, the proviso to sub-section 2 of section 21 as inserted by the amending Act, 1991 came into force with effect from February 19, 1991.

High Court had held that sanction issued by the Commissioner of Sales Tax for initiation of proceedings under Section 21 of the Act for the Assessment Year 1985-86 was barred by limitation and that the proviso to Section 21(2) of the Act which had been introduced with effect from February 19, 1991 and was inapplicable to the Assessment Year 1985-86 as the assessment order for this year had been made much before the introduction of the proviso to Section 21(2) of the Act. High Court was thus of the view that when the period for assessment or re-assessment for the year 1985-86 under Section 21 of the Act before insertion of the proviso to Sub-section (2) thereof had expired on March 31, 1990, the amendment, had no effect.

Mr. Goel, learned counsel for the appellant submitted that if we accept the interpretation to Sub-section (2) of Section 21 to hold that the amendment is

of prospective nature it will make the proviso redundant. He said proviso in fact operates after expiry of four years period prescribed under that sub-section and that notice has to follow after the order is obtained from the Commissioner and not before that. Strong reliance was placed by him on a decision of this Court in Commercial Tax Officer and others Vs. Biswanath Jhunjhunwalla and another (1996 (5) SCC 626). In this case, which is under the Bengal Finance (Sales Tax) Act, 1941 the respondent, a registered dealer under this Act, was assessed for the assessment years Chitra Sudi 2023 and 2024. The assessments were completed on February 17, 1969 and March 26, 1969 respectively. Under rule 80 (5) of the Bengal Sales Tax Rules. 1941 made under that Act the assessment could have been reopened only within a period of four years. This Rule 80(5) in relevant part is as under:-

"80(5) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner, shall not, of his own motion, revise any assessment made or order passed under the Act or the rules thereunder if -

(ii) the assessment has been made or the order has been passed more than four years previously."

Bengal Sales Tax Ordinance, 1973 was promulgated which was later replaced by the Bengal Finance (Sales Tax) (Third Amendment) Act, 1974. This amending Act substituted Section 26(1) of the principal Act under which now the State Government was empowered to make rules, with prospective or retrospective effect for carrying out the purposes of the Act. With this new power conferred on the State Government Rule 80(5) was amended by notification issued on March 30, 1974 amending the same with effect from November 1, 1971, and in relevant part now it reads as under:-

"80(5) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner shall not, or order passed under the Act or the rules thereunder if --

(ii) the assessment to Rule 80(5) as aforesaid Commercial Tax Officer issued notices on November 7, 1974 re-opening the completed assessments for the years Chitra Sudi 2023 and 2024. These notices were challenged in the Calcutta High Court by writ petition questioning the legality of the notices. High Court upheld the contention of the respondent-assessee that by the amendment of the Rule, assessments which had been completed could be revised within six years of the date of such completion, but when the writ to revise the assessments under the unamended provision of the rule stood barred on the date of the amendment, such assessments could not be re-opened or revised. High Court said that the notification did not either expressly or necessary implication confer any power of revision of assessment which stood barred on the date on which it was issued. After referring to decision of this Court in the cases of ITO vs. S.K. Habibullah [(1962) 44 ITR 809], S.S. Gadgil, ITO vs. Lal and Co. (53 ITR 231) and J.P. Jani, ITO vs. Induprasad Devshanker Bhatt [(1969) 72 ITR 595] this Court held as under :-

"12. What, therefore, we have to seek is the clear meaning of thee said Notification. If there be no doubt about the meaning, the amendment brought about by the said Notification must be given full effect. If the language expressly so states or clearly effect from 1.11.1971, so as to encompass all

assessments made within they have become final by reason of the expiry of the period of four years or not.

13. By reason of the said Notification, with effect from 1.11.1971, Rule 80(5)(ii) has to be read as barring the Commissioner (or other authority to whom power in this behalf has been delegated by the Commissioner) from revising of his own motion any assessment made or order passed under the Act or the rules if the assessment has been made or the order has been passed more than six years previous to 1.11.1971. Put conversely, with effect from 1.11.1971. Rule 80(5)(ii) permits the Commissioner (or other authority) to revise of his own motion any assessment made or order passed under the Act or the rules provided the assessment has not been made or the order passed under the Act or the rules provided the assessment has not been made or the order passed more than six years previously. This being the plain meaning, the said Notification must be given full effect. Full effect can be given only if the said Notification is read as being applicable not only to assessments which were incomplete but also to assessments which had reached finality by reason of the earlier prescribed period of four years having elapsed. Where language as unambiguous as this is employed, it must be assumed that the legislature intended the amended provision to apply even to assessments that had so become final; if the intention was otherwise, the legislature would have so stated."

Mr. Agrawal, who appeared for Lohia Machine Ltd. and Mr. Hansaria, for Jyoti Traders, submitted that the amendment would not have any retrospective operation and that High Court was right in its view. To get support for their arguments reference was made to the decisions of this Court in Y. Narayana Chetty & Anr. vs. Income-Tax officer, Nellore, & Ors. [(1953) 35 ITR 388]. S.S. Gadgil vs. Lal & Co. [(1964) 53 ITR 231]. J.P. Jani, ITO vs. Induprasad Devshanker Bhatt [(1969) 72 ITR 595] and The Ahmedabad Manufacturing & Calico Printing Co. ltd. vs. S.C. Mehta Income-tax Officer and another [1963 Supp. (2) SCR 92].

In Y. Narayana Chetty & Anr. vs. Income-Tax Officer Nellore & Ors. one of the questions raised was that proceedings taken by the Income Tax officer under Section 34 of the Income Tax Act, 1922 were invalid because the notice required to be issued under the said section had not been issued against the assessees contemplated therein. This Court said that the Income Tax Officer had purported to act under Section 34(1)(a) against the assessee and proceeded to hold as under:

"The said sub-section provides inter alia that "if the Income-tax officer has reason to believe that by reason of the omission or failure on the part of the assessee to make a return of his income under Section 22 for any year or to disclose fully and truly all material facts necessary for his assessment for that year, income, profits or gains for that year, income, profits or gains chargeable to income-tax has been under-assessed", he may, within the time prescribed, "serve on the assessee a notice containing all or any of the requirements which may be included in the notice under sub-section (2) of section 22 and may proceed to re-assess such income, profits or gains." The

argument is that the service of the requisite notice on the assessee is a condition precedent to the validity of any re-assessment made under the validity of any re-assessment made under Section 34; and if a valid notice is not issued as required, proceedings taken by the Income-Tax Officer in pursuance of an invalid notice and consequent orders of re-assessment passed by him would be void and inoperative. In our opinion, this contention is well-founded. The notice prescribed by section 34 cannot be regarded as a mere procedural requirement; it is only if the said notice is served on the assessee as required that the Income-tax officer would be justified in taking proceedings against him. If no notice is issued or if the notice issued is shown to be invalid then the validity of the proceedings taken by the Income-tax Officer without a notice or in pursuance of an invalid notice would be illegal and void. That is the view taken by the Bombay and Calcutta High Courts in commissioner of Income-tax vs. Ramuskh Motilal [(1955) 27 ITR 54] and R.K. Das & Co. vs. commissioner of Income-tax [(1956) 30 ITR 439] and we think that view is right".

In S.S. Gadgil vs. Lal & Co. Section 34 of Income Tax Act, 1922 was considered which prescribed a period of one year for assessment or re-assessment in the case of income escaping assessment in the case of a person deemed to be an agent of a non-resident person. By Section 18 of the Finance Act, 1956, period of one year was increased to two years. The relevant clauses of Section 34 prescribing the period within which notice may be issued read as follows:

"If he may in cases falling under clause (a) at any time within eight years and in cases falling under clause (b) at any time within four years of the end of that year, serve on the assessee..... a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22 and may proceed to assess or reassess such income, profits or gains or recompute the loss or depreciation allowance;.....

provided that------....

(iii) Where the assessment made or to be made is an assessment made or to be made on a person deemed to be the agent of a non-resident person under section 43, this sub-section shall have effect as if for the periods of eight years and four years a period of one year was substituted."

By section 18 of the Finance Act, 1956 section 34 was extensively amended and clause (iii) of the proviso was substituted by the following proviso:

"Provided further that the Income-tax Officer shall not issue a notice under this sub-section for any year after the expiry of two years from that year if the person on whom an assessment or reassessment is to be made in pursuance of the notice is a person deemed to be the agent of a non-resident person under section 43."

Income-tax Officer, therefor, could issue a notice to a person deemed to be the agent of a non-resident after the expiry of two years from the date of the expiry of the assessment year. It was common ground that section 18 of the Finance Act, 1956 was not given retrospective operation before April 1, 1956. The question before this Court was whether the Income-tax Officer could issue a notice of

assessment to a person as an agent of a non-resident party under the amended provisions when the period prescribed for such notice had, before the Amended Act came into force, expired. This Court said that the Amending Act came into force after the period provided for issue of a notice under Section 34, before it was amended, had expired. The Court said that in considering whether the amending statute applied, the question was one of interpretation, i.e., to ascertain whether it was the intention of the legislature to deprive a taxpayer of the plea that action for assessment or re-assessment could not be commenced, on the ground that before the amending Act became effective, it was barred. The Court then held as under:

> "As we have already pointed out, the right to commence a proceeding for assessment against the assessee as an agent of a non-resident party under the Income-tax Act before it was amended, ended on March 31, 1956. It is ture that under the amending Act by Section 18 of the finance Act, 1956, authority was conferred upon the Income-tax Officer to assess a person as an agent of a foreign party under Section 43 within two years from the end of the year of assessment. But authority of the Income-tax Officer under the Act before it was amended by the Finance Act of 1956, having already come to an end, the amending provision will not assist him to commence a proceeding even though at the date when he issued the notice it is within the period provided by that amending Act. This will be so, notwithstanding the fact that there has been no determinable point of time between the expiry of the time provided under the old Act and the commencement of the amending Act. The legislature has given to Section 18 of the Finance Act, 1956, only a limited retrospective operation, i.e., up to April 1, 1956, only. That provision must be read subject to the rule that in the absence of an express provision or clear implication, the legislature does not intend to attribute to thee amending provision a greater retrospectivity than is expressly mentioned, nor to authorise the Income-tax-officer to commence proceedings which before the new Act came into force had by the expiry of the period."

In J.P. Jani, Income-Tax Officer, Circle TV Ward G, Ahmedabad & Anr. vs. Induprased Devshanker Bhatt the assessment for the assessment year 1947-48 was completed on January 31, 1952 under the Income Tax Act, 1922. Therefore, the Income-tax Officer received information that a certain profit made by the assessee had escaped assessment by reason of the assessee not having disclosed at the time of the original assessment. The Income-tax Officer, therefore, after obtaining the approval of the Commissioner of Income-tax issued notice dated March 27, 1956 under Section 34(1)(a) of the Income-tax Officer completed re-assessmet proceedings. Assessee went in appeal to the Appellate Assistant Commissioner who allowed the same by order dated January 5, 1963 and set aside the order of assessment on the ground that there was no valid service of notice. By this time, Income Tax Act, 1961 had come into force. On January 4, 1963, the Income-tax Officer issued a notice calling upon the assessee to show cause why proceedings should not be taken under Section 147(a) of the new [Act for brining to tax the escaped profit of the assessee. Subsequently, notice under section 148 of the new Act was issued. Assessee protested against this new notice on the ground

that action under the old Act had become time barred and the new Act had no application to his case. After considering the provisions of the old Act and Section 297 of the new Act which repealed the old Act and on the effect of the repeal, this Court said that all the new sections must be read as applicable only to those cases where right of the Income-tax Officer to re-open the assessment was not barred under the repealed section. The Court held as under :

> "In our view, the new statute does not disclose in express terms or by necessary implication that there was a revival of the right of the Income-tax Officer to re-open an assessment which was already barred under the old Act. This view is borne out by the decision of this Court in S.S. Gadgil vs. Lal & Co. [(1964) 53 ITR 231].

This Court observed that neither by express terms nor by necessary implication did section 297(2)(d)(ii) disclosed that there was revival of the right of the income-tax Officer to re-open an assessment which was already barred under the Old Act. The Section was applicable only to those cases where the right of the Income-Tax Officer to re-open the assessment was not barred under the old Act.

In The Ahmedabad Manufacturing & Calico Printing Co., Ltd. Vs. S.C. Mehta, Income-tax Officer & Anr. in its assessment to income tax for the year 1952-53, the appellant, a company, had been granted under the provisions of the Finance Act, 1952, a rebate on a portion of its profits of the previous year, that is, 1951 which it had not distributed as dividends to its shareholders. In the next assessment year 1953-54, the appellant used a part of the aforesaid undistributed profits for declaring dividends. As the law then stood, nothing could be done by the revenue authorities to withdraw the rebate earlier granted on the ground of the profits being utilised in declaring dividends in a latter year. From April 1, 1956, however, there was a change in the law as sub-section (10) of Section 35 of the Income-tax Act, 1922, was brought into force then. By an order made on March 27, 1958, under that sub-section, the aforesaid rebate was withdrawn and the appellant was called upon to the High Court at Bombay for a writ to quash the order of March 27, 1958, on the ground that sub-section (10) was not applicable to the facts of this case. That application was dismissed by the High Court. The appeal in the Supreme Court was against this decision of the High Court at Bombay dismissing the application. Now sub-section (10) of Section 35 of the Income-Tax Act was enacted by the Finance Act of 1956. That sub-section, in so far as it is necessary to state for the purpose of this case, provided that where in any of the assessment years 1948-49 to 1955-56, a rebate of income-tax was allowed to a company under the Finance Act prevailing in that year on a part of its total income "and subsequently the amount on which the rebate of income-tax was allowed as aforesaid is availed of by the company, wholly or partly, for declaring dividends in any year ..... the Income-tax Officer shall re-compute the tax payable by the company by reducing the rebate originally allowed." The sub-section in substance permits a rebate duly allowed in any year before it came into force to be withdrawn if "subsequently" the amount on which the rebate was allowed "is availed of" "for declaring dividends in any year". The appellant contended that the sub-section did not apply unless the amount on which the rebate was granted was availed of for declaring dividends after the sub-section had come into force, that is, after April 1, 1956 and, therefore, it did not apply to the

present case. It was said that if it were not so, the sub-section would be given a retrospective operation and the rule was that it was to be presumed that a statute dealing with substantive rights was not to have such operation. This Court, per majority (3 : 2), held that sub-section (10) of Section 15 was applicable to the present case. Sarkar, J. who was in majority, in his concurring judgment, observed as under:

> "There is no dispute that by sub-section (10) the legislature intended to penalise a case where subsequent to its enactment, the amount on which rebate had been granted was utilised in declaration of dividends. Now is there any reason to think that the legislature did not want to impose the penalty also on those who had earlier utilised the amount in declaration of dividends? There was no special merit in these latter cases. And I also think that they formed the majority of the cases. The grant of rebate having been stopped after March 31, 1956, there was no occasion to provide for cases of such grant thereafter. All these circumstances lead me to the view that the intention of the legislature was to penalise the cases of utilisation of amounts on which rebate had been granted in payment of dividends which had happened before the sub-section came into force. The remedy which the sub-section provided would largely fail in any other view. The general scope and purview of the sub-section and a consideration of the evil which it was intended to remedy lead me to the opinion that the intention of the legislature clearly was that the sub-section should apply to the facts that we have in this case."

Hidayatullah, J. who spoke for the majority said that sub-section (10) was introduced into section 35 of the Income Tax Act, 1922 by the Finance Act, 1956 and that if there was nothing more in the language of the sub-section to give it operation from an earlier date it would have operated only from April 1, 1956 but the language of the sub-section gave it additional retrospectively and said so in such clear and unabiguous language as to leave no doubt. He then observed :

> "In the present case, this is so. The assessee company declared dividends in the calendar year 1952. The assessment year was 1.4.1953 to 31.3.1954. The letter written on March 18, 1958, asking the assessee company to show cause was within the four years reckoned from the end of the financial year (31-03-1954) in which the amount on which rebate of Income-tax was availed of for declaring dividends. It complied with the letter of the sub-section. Since the power commenced on 1.4.1956, the utmost reach of the Income-tax Officer would be the end of the assessment year 1952. Any declaration of dividend after 1 day of April, 1952, out of accumulated profits of any of the years in which rebate was earned would be within time for the recall of the rebate. But a declaration prior to 1.4.1952 would be beyond the power of the Income-tax Officer to recall. This meaning is the only meaning which the plain words of the section can bear. Any other meaning might make sub-s.(10) unworkable because no company, with the knowledge that rebate would be recalled, would like to declare dividends after April 1, 1956 out of amounts on which rebate

was earned. If the other meaning was attributed, sub-s. (10) might well be a dead letter. The sub-section was obviously the result of noting how rebates were earned and later were being utilized to fill the pockets of the shareholders. The amendment met this situation and did it in very clear terms."

We do not think that decisions in the cases of Y.Narayana Chetty & Anr. S.S. Gadgil and J.P. Jani, ITO are of any help in interpreting the provisions of law now before us. In Y.Narayana Chetty's case, this Court upheld the contention of the assessee that the notice on the assessee is a condition precedent to the validity of reassessment made under Section 34 of the Income Tax Act, 1922. The Court said that notice prescribed under this section could not be regarded as a mere procedural requirement and that the Income-tax Officer gets jurisdiction to reassess only when notice is served on the assessee as required. In S.S. Gadgil's case, this Court said that in considering whether the amending statute applied, the question was one of the interpretation and that the amending provision must be read subject to the rules that in the absence of an express provision or clear implication the legislature does not intend to attribute to the amending provision a greater retrospectively than expressly mentioned. J.P. Jani's case was concerned with the retrospective operation of the new Income Tax Act, 1961 when assessment proceedings under the old Income Tax Act, 1922 had already concluded and period to re-open the assessment under the old Act had become barred. The two decisions in the cases of The Ahmedbad Manufacturing & Calico Printing Co. Ltd. and Biswanath Jhunjhunwalla & Anr. are more closer to the issue involved in the present case before us. They laid down that it is the language of the provision that matters and when meaning is clear, it has to be given full effect. In both these cases this Court held that the proviso which amended the existing provision gave it retrospectively. When the provision of law is explicit, it has to operate fully and there could not be any limits to its operation. This Court in Biswanath Jhunjhunwalla case said that if the language expressly so states or clearly implies, retrospectively must be given to the provision. Under Section 34 of the Income Tax, 1922, it is the service of the notice which is sine qua non, an indispensable requisite, for the initiation of assessment or reassessment proceedings where income had escaped assessment. That is not so in the present case. Under sub-section (1) of Section 21 of the Act before its amendment, the assessing authority may, after issuing notice to the dealer and making such inquiry as it may consider necessary, assess or reassess the dealer according to law. Sub-section (2) provided that except as otherwise provided in this Section no order for any assessment year shall be made after the expiry of 4 years from the end of such year. However, after the amendment, a proviso was added to sub-section (2) under which Commissioner of Sales Tax authorizes the assessing authority to make assessment or reassessment after the expiration of 8 years from the end of such year notwithstanding that such assessment or reassessment may involve a change of opinion. The proviso came into force w.e.f. February 19, 1991. We do not think that sub-section (2) and the proviso added to it leave anyone in doubt that as on the date when the proviso came into force, the Commissioner of Sales Tax could authorise making of assessment or reassessment after the expiration of 8 years from the end of that particular assessment year. It is immaterial if a period for assessment or reassessment

under sub-section (2) of Section 21 before the addition of the said proviso had expired. Here, it is the completion of assessment or reassessment under Section 21 which is to be done before the expiration of 8 years of that particular assessment year. Read as it is, these provisions would mean that the assessment for the year 1985-86 could be re-opened up to March 31, 1994. Authorisation by the Commissioner of Sales Tax and completion of assessment or reassessment under sub-section (1) of Section 21 have to be completed within 8 years of the particular assessment year. Notice to the assessee follows the authorisation by the Commissioner of Sales Tax, its service on the assessee in not a condition precedent to re-open the assessment. It is not disputed that a fiscal statute can have retrospective operation. If we accept the interpretation given by the respondents, the proviso added to sub-section (2) of Section 21 of the Act becomes redundant. Commencement of Act can be different than the operation of the Act though sometime both may be the same. Proviso now added to sub-section (2) of Section 21 of the Act does not put any embargo on the Commissioner of Sales Tax not to reopen the assessment if period, as prescribed earlier, had expired before the proviso came into operation. One has to see the language of the provision. If it is clear, it has to be given its full effect. to reassure oneself, one may go into the intention of the legislature in enacting such provision. The date of commencement of the proviso to Section 21(2) of the Act does not control its retrospective operation. Earlier the assessment/ re-assessment could have been completed within four years of that particular assessment year and now by the amendment adding proviso to section 21(2) of the Act it is eight years. The only safeguard being that it is after satisfaction of thee Commissioner of Sales Tax. The proviso is operative from February 19, 1991 and a bare reading of the proviso shows that the operation of this proviso related and encompasses back to previous eight assessment years. We need not refer to the provisions of Income Tax Act to interpret proviso to Section 21(2) Language of which is clear and unambiguous and so is the intention of Legislature. We are thus, of the view that High Court was not right in quashing the sanction given by the Commissioner of Sales Tax and notices issued by the Assessing Authority in pursuance thereto.

We, therefore, set aside the impugned judgments and orders of the High Court and allow the appeals with cost.