

GIB/RAJ/HINDUSTAN ZINC/17-12-1990/HC-164

High Court Category : Input Tax Credit

State : Rajasthan

Order No.: GIB/RAJ/HINDUSTAN ZINC/17-12-1990/HC-164

Name of Entry :

Hindustan Zinc Limited vs Commercial Taxes Officer

Date : 17-12-1990

Breif Issue :

Facts & Issues Involved:

The question that arises for the determination is : whether the sales effected during the Assessment Years 1978-79, 1979-80 and 1980-81 by the assessee M/s. Hindustan Zinc. Limited, Udaipur, in respect of tender-forms would be exigible for the sales tax?

The petitioner-assessee is a registered dealer under the Rajasthan Sales Tax Act and deals in the nonferrous items. It is, also, a manufacturer of these items. For the purpose of purchase of different items, the assessee under to give advertisement in the papers with the statement that desirous suppliers may submit their tenders. The tender-forms were given by the assessee-petitioner at the cost ranging between Rs. 25/-to Rs. 1000/-to the desirous suppliers.

Decision of Advance Ruling Authority :

Decision:

In the result the revision petitions filed by the petitioner have no force and are hereby dismissed.