

राजस्थान कर बोर्ड, अजमेर

1. अपील संख्या – 735/2014/जोधपुर
2. अपील संख्या – 736/2014/जोधपुर
3. अपील संख्या – 737/2014/जोधपुर
4. अपील संख्या – 738/2014/जोधपुर
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7. अपील संख्या – 741/2014/जोधपुर .
8. अपील संख्या – 742/2014/जोधपुर

मैसर्स डेन स्काई मीडिया प्रा.लि.

मानजी का हत्था, जोधपुर

अपीलार्थी

बनाम

वाणिज्यिक कर अधिकारी

वृत्त-ए, जोधपुर

प्रत्यर्थी

एकलपीठ

श्री मदन लाल मालवीय, सदस्य

उपस्थित:

श्री पंकज घीया

अभिभाषक

श्री अनिल पोखरणा

उप राजकीय अभिभाषक

निर्णय दिनांक 07.04.2017

अपीलार्थी की ओर से

प्रत्यर्थी की ओर से

निर्णय

1. ये आठों अपीलें अपीलीय प्राधिकारी, जोधपुर-प्रथम वाणिज्यिक कर विभाग, जोधपुर (जिसे आगे अपीलीय अधिकारी कहा जायेगा) के द्वारा अपील संख्या क्रमशः 22 व 23/ENTT/JUA/13-14, 09 से 12/ENTT/JUA/13-14 एवं 20 व 21/ENTT/JUA/13-14 में पारित सुयुक्त आदेश दिनांक 13.02.2014 के विरुद्ध राजस्थान मनोरंजन एवं विज्ञापन कर अधिनियम 1957 (जिसे आगे 'मनोरंजन कर अधिनियम' कहा जायेगा) की धारा 13बी के अन्तर्गत पृथक-पृथक प्रस्तुत की गयी हैं, जिनमें वाणिज्यिक कर अधिकारी, वृत्त-अ, जोधपुर (जिसे आगे कर निर्धारण अधिकारी कहा जायेगा) द्वारा मनोरंजन कर अधिनियम की धारा 5बी, 4एए, 9ए के अन्तर्गत निम्न माहों के लिए पारित आदेशों में कर, शास्ति एवं ब्याज आरोपित किया है, को यथावत रखा है। ।

2. उपरोक्त सभी अपीलों में पक्षकार एवं विवाद बिन्दु समान होने के कारण इनको एक ही आदेश से निर्णित किया जाकर निर्णय की एक-एक प्रति प्रत्येक पत्रावली पर पृथक-पृथक रखी जा रही है।

3. प्रकरणों के तथ्य संक्षेप में इस प्रकार हैं कि प्रत्यर्थी व्यवहारी जो कि मल्टी सिस्टम ऑपरेटर (M.S.O.) तथा केबल टेलीविजन नेटवर्क का स्वत्वधारी (Proprietor) हैं, विभिन्न चैनलों के सेटेलाइट के जरिये ब्रॉडकास्ट सिग्नल प्राप्त कर उप सेवा प्रदाताओं

के जरिये मनोरंजन प्रदान करता है। केबल ऑपरेटर्स, जिनके द्वारा अभिदाताओं को सेवा प्रदान की जाती है, वे भी केबल टेलीविजन नेटवर्क के स्वत्वधारी है तथा इस संबंध में उनके द्वारा भी भारतीय डाक तार विभाग के संबंधित क्षेत्राधिकारी से केबल टेलीविजन नेटवर्क को चलाने हेतु रजिस्ट्रीकरण, विहित शुल्क अदा कर, कराया जाता है, जैसा कि टेलीविजन नेटवर्क (रेग्यूलेशन) एक्ट, 1995 के प्रावधान है। अतः ऐसी स्थिति में, इस संबंध में कर दायित्व केबल ऑपरेटर्स का ही है। अतः अपीलार्थी व्यवहारी के विद्वान अभिभाषक द्वारा कथन किया गया कि कर निर्धारण अधिकारी उक्त विधिक एवं तथ्यात्मक स्थिति को नजरअंदाज करते हुए अपीलार्थी व्यवहारी के विरुद्ध करारोपण की कार्यवाही की जाने तथा अपीलीय अधिकारी द्वारा कर निर्धारण आदेशों की पुष्टि किये जाने में विधिक त्रुटीकारित है। अतः विद्वान अभिभाषक द्वारा अपीलार्थी व्यवहारी द्वारा प्रस्तुत उक्त अपीलों को स्वीकार किये जाने का निवेदन किया।

8. प्रत्यर्थी राजस्व की ओर से विद्वान उप-राजकीय अभिभाषक का कथन है कि अपीलार्थी व्यवहारी मल्टी सिस्टम आपरेटर (M.S.O.) तथा केबल टेलीविजन नेटवर्क का स्वत्वधारी (Proprietor) हैं, द्वारा सब केबल ऑपरेटर को सिग्नल उपलब्ध करवाये जाते हैं तथा सब केबल ऑपरेटर इनटर्न इन सिग्नलों को उपभोक्ता के घर पर पहुंचाते हैं। इसलिए मनोरंजन कर अदायगी का दायित्व अपीलार्थी का है। विद्वान उप राजकीय अभिभाषक द्वारा आगे तर्क प्रस्तुत किया कि केबल टेलीविजन नेटवर्क का स्वत्वधारी अपीलार्थी व्यवहारी ही है, जिसके द्वारा केबल सेवा जरिये सेटेलाईट से प्राप्त कार्यक्रमों के इलेक्ट्रॉनिक सिग्नल्स को केबल ऑपरेटर्स को ट्रांसमिट किया जाता है। केबल ऑपरेटर्स के पास स्वतंत्र रूप से केबल टेलीविजन नेटवर्क नहीं होता। अभिदाताओं (Subscribers) को सिग्नल्स उपलब्ध कराये जाने संबंधी समस्त प्रणाली "केबल टेलीविजन नेटवर्क" के संचालन के लिये स्वत्वधारी अपीलार्थी व्यवहारी M.S.O. के उत्तरदायी होने के कारण मनोरंजन कर के संदाय के लिए भी उसका दायित्व है। अतः अधिनियम की धारा 4कक के अन्तर्गत केबल सेवा पर उद्ग्रहणीय मनोरंजन कर की अदायगी का दायित्व अपीलार्थी व्यवहारी M.S.O. का ही बनता है।

9. विद्वान उप-राजकीय अभिभाषक द्वारा आगे कथन किया गया कि माननीय उच्चतम न्यायालय के न्यायिक दृष्टांत मैसर्स पूर्वी कम्युनिकेशन, 2005 (140) STC 154 में भी यही मत/सिद्धांत प्रतिपादित किया गया है। माननीय शीर्ष न्यायालय ने इण्डसीन्द मीडिया एण्ड कम्युनिकेशन लि० बनाम् मामलातदार (31 टेक्स अपडेट-35) के मामले में पूर्वी कम्युनिकेशन के निर्णय की पुष्टि करते हुए अभिनिर्धारित किया है कि

M.S.O. मनोरंजन कर के भुगतान के लिए उत्तरदायी है। इस प्रकार, उक्त विधिक एवम् तथ्यात्मक स्थिति के आलोक में "मनोरंजन कर" के संदाय का भी कर दायित्व "अपीलार्थी व्यवहारी M.S.O." स्वयं का ही है। इस संबंध में समस्त तथ्यात्मक, विधिक स्थिति एवम् माननीय उच्चतम न्यायालय के उपर्युक्त न्यायिक दृष्टांत मै0 पूर्वी कम्युनिकेशन, 140 STC 154 एवम् इण्डसीन्द मीडिया एण्ड कम्युनिकेशन (30 टेक्स अपडेट - 35) के आलोक किया। विद्वान उप-राजकीय अभिभाषक का आगे यह भी कथन है कि राज्य सरकार ने राजस्थान वित्त विधेयक-2011 के द्वारा मनोरंजन कर अधिनियम की धारा 3, 5, 5'ख' व 9क में धारा 4कक व 4ककक से सम्बन्धित संशोधन किया जाकर इन संशोधनों को क्रमशः दिनांक 26.3.1999 व 25.2.2008 से प्रभावी किया गया है। अतः कर निर्धारण अधिकारी के द्वारा अपीलार्थी के विरुद्ध सृजित मनोरंजन कर व ब्याज की मांग विधिसम्मत एवं न्यायसंगत है। उक्त कथन के समर्थन में विद्वान उप-राजकीय अभिभाषक द्वारा राजस्थान वित्त विधेयक, 2011 द्वारा मनोरंजन कर अधिनियम के विधिक प्रावधानों में किये गये संशोधनों को दृष्टिगत रखते हुए अपीलार्थी द्वारा प्रस्तुत उक्त सभी अपीलों को अस्वीकार किये जाने का निवेदन किया।

10. उभयपक्ष की बहस पर मनन किया गया तथा पत्रावली का अवलोकन किया गया। उभयपक्ष द्वारा उद्धरित न्यायिक दृष्टांतों का ससम्मान अध्ययन कर मार्गदर्शन प्राप्त किया गया। उक्त समस्त प्रकरणों में कर निर्धारण अधिकारी द्वारा अपीलार्थी व्यवहारी को Multi System Operator मानते हुए विभिन्न चैनलों से प्राप्त सिग्नल एवं स्वयं के चैनलों के सिग्नल उपभोगताओं को उपलब्ध कराने हेतु शहर में केबल ऑपरेटरों (फ्रेन्चाईजी) के माध्यम से पहुंचाने सम्बन्धी केबल टेलीविजन नेटवर्क का स्वत्वधारी (Proprietor) मानते हुए अधिनियम की धारा 4एए सपठित नियम 18बीबीबी के अन्तर्गत मनोरंजन कर अदायगी का दायित्व अपीलार्थी का मानकर सुनवाई का अवसर प्रदान करने के बावजूद अपीलार्थी को नियम 18बीबीबी के तहत वांछित सूचना विवरण पत्र एस-5 के तहत पेश नहीं करने पर करारोपण के पृथक-पृथक आदेश पारित किये गये। कर निर्धारण अधिकारी के उक्त आदेशों के विरुद्ध प्रस्तुत उक्त अपीलें अपीलीय अधिकारी के अपीलाधीन आदेशों से अस्वीकार किये जाने से व्यथित होकर अपीलार्थी व्यवहारी द्वारा ये अपीलें पेश की गई हैं।

11. इस सम्बन्ध में माननीय राजस्थान उच्च न्यायालय द्वारा एस.बी.सेल्स टैक्स (वेट) रिवीजन पिटिशन संख्या 96/2012 मैसर्स रेडियन्ट सेटेलाइट प्रा. लि. बनाम वाणिज्यिक कर अधिकारी में पारित निर्णय दिनांक 08.05.2015 में निम्न निर्णय पारित किया गया है:-

"Though Mr. Vivek Singhal, appearing for the assessee (M/s Radiant Satellite Private Ltd.) and Mr. Alkesh Sharma, appearing for the assessee (M/s Bhaskar Multinet (Private) Ltd.) tried to distinguish the judgment rendered by the Hon'ble Apex Court in the case of Purvi Communication P. Ltd. (supra), which has been relied upon by the Tax Board in one of the case so also the coordinate Bench of this Court at Principal Seat, Jodhpur in the case of M/s Sky Media (P) Ltd. (supra) and the judgment rendered by the Hon'ble Apex Court in the case of Indusind Media & Commun. Ltd. (supra) and in my view, the controversy in the instant petitions is identical and same, which has been considered by this Court in the case of M/s. Sky Media (P) Ltd. (supra) and I am not persuaded with the arguments advanced by counsel for the assessee, as no distinguishing features have been noticed by me. It may also be relevant to observe that M/s. Tata Sky Ltd. so also other assessee had challenged the amendment notification which was brought in the statute on 25/02/2008 which provides as under:-

**"FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, February 25, 2008**

S.0.443.- In exercise of the powers conferred to section 4AAA of the Rajasthan Entertainments and Advertisements Tax Act, 1957, (Act No.24 of 1957), the State Government hereby notifies that the proprietor of direct to home broadcasting service shall be liable to pay entertainment tax at the rate of 10% of the subscription charges as per subscriber.

[No.F. 12(15)FD/Tax/2008-91]

By order of the Governor,
(Rajat Kumar Mishra)
Secretary to Government"

It would also be appropriate to quote sub-sections 3(4A), Section 4AAA, Rules 18BBBB and Rules 18BBBBB:-

"Section (4A) 'direct to home broadcasting service' means distribution of multi channel television programmes by using satellite system by providing television signals direct to the premises of subscribers without passing through an intermediary such as cable services."

4AA. Levy of Tax on Cable Service and Direct to Home Broadcasting service- Subject to the provisions of this Act, there shall be charged, levied and paid an entertainment tax on all payments for admission to an entertainment through a direct to home broadcasting service or through a cable service with addressable system or otherwise, other than entertainment to which section 4 applies, at such rates not exceeding twenty percent of the payment for admission for every subscriber, as the State Government may, notify in this behalf.

(1) Notwithstanding anything contained in sub section (1), the State Government may fix the rates of tax for the tax payable under this section a fixed amount, as may be notified but not exceeding rupees fifty, per subscriber per month or part thereof.

(2) Nothing in sub section (1) shall preclude the State Government from notifying different rates of entertainment tax for house hold or for different categories of hotels.

(3) Where the subscriber is a hotel or a restaurant, the proprietor; may, in lieu of payment under sub section (1), pay a compounded amount to the State Government on such conditions and in such manner as may be prescribed and at such rate as the State Government may, notify and different rates of compounded amount may be notified for the different category hotels and restaurant."

Section 4AAA. "Levy of tax on direct to home broadcasting service- The proprietor of a direct to home broadcasting service shall be liable to pay entertainment tax at such rates, not exceeding twenty percent of the monthly subscription charges per subscriber, as the State Government may, from time to time, notify in the Official Gazette, in this behalf and different rates may be notified for different categories of subscribers."

Rules 18BBBB-" Permission to be obtained to operate direct to home broadcasting service.

(1) The proprietor of a direct to home broadcasting service shall submit to the Commissioner an application within 15 days from the date on which these rules come into force or at least within 15 days of his commencing entertainment through direct to home broadcasting service, whichever is later.

(2) The proprietor shall submit to the Commissioner a security of an amount fixed by the Commissioner along with any other information which may be so required by the Commissioner."

Rules 18BBBBB- "Payment of tax for direct to home broadcasting service.

(1) The proprietor of a direct to home broadcasting service liable to pay tax in accordance with section 4AAA of the Act, shall maintain a true and correct record of the number of subscriber, the amount received from each subscriber and the amount of tax.

(2) The proprietor of a Direct to Home broadcasting service shall be required to deposit tax payable within seven days of the close of each calendar month.

(3) The proprietor of a Direct to home broadcasting service shall file quarterly return in Form S-7 in duplicate, within fifteen days of the end of each quarter along with proof of deposit of tax payable under the Act."

12. The said notification came to be challenged by M/s. Tata Sky Ltd. before Division Bench of this Court, inter-alia, claiming that the said assesseees were not liable for payment of entertainment tax under Section 3(4A), 4AAA of the Act of 1957 read with Rules 18BBBB and 18BBBBB of the Rajasthan Entertainments & Advertisements Rules, 1957 (for short, 'Rules of 1957') and this Court in DB Civil Writ Petition No.6012/2011, Tata Sky Ltd. Vs. The State of Raj. & anr. vide order dt. 19/08/2014 held that the State Legislature had

legislative competence to levy entertainment tax on all payments for admission to an entertainment through directtohome (DTH) and had rejected the claim of the aforesaid assessee. It is just to observe that the constitutional validity of the amendment brought in by the State of Rajasthan by the Rajasthan Finance Act, 2011 with retrospective effect from 25/02/2008 was held proper. Though the controversy in the present petitions relates to cable services and/or MSO cable operator etc. but ultimately the issue revolves on the retrospective amendment brought in by the statute by the Finance Act, 2011 with retrospective effect from 25/02/2008 which has been upheld.

13. After analyzing the above controversy, this Court, in the case of M/s Sky Media (P) Ltd. (supra) framed the following question:-

"Whether the assessee M/s Sky Media (P) Ltd. Jodhpur, a Multi System Operator (MSO), falls within the definition of 'Proprietor' and the charging provision of the Rajasthan Entertainments & Advertisements Act, 1957 and is liable to pay entertainment tax on the satellite signals or electronic TV signals provided to the cable operators, who further transmit the same to the viewers/consumers for entertainment by exhibition of films & videos etc."

14. This Court, in the case of M/s Sky Media (P) Ltd. (supra) considered this issue and after analyzing the definition of 'proprietor' and 'subscriber', at length went into the various amendments brought in by the State which is reproduced ad-infra:-

"The aforesaid judgments in the considered opinion of this Court leaves no manner of doubt that the present assessee, a Multi System Operator, will clearly fall within the ambit and scope of the definition 'Proprietor' read with the charging provision of Section 4AA of the amended law, irrespective of the fact that there is no separate definition of such MSO, cable operator or sub-cable operator in the Rajasthan Act. A closer scrutiny of the definition of 'Proprietor', who falls within the tax net under the said law would reveal that even MSO like the present assessee is undoubtedly a person connected with the organization of entertainment. He may or may not be a last person providing such entertainment in the chain to the ultimate subscriber/viewer and there may be one or more agency in between like cable operator or sub-cable operator in the present case. But, it is undoubted that without the transmission of satellite signals or electronic signals by the MSO to the cable operators or sub-cable operators, the ultimate consumer or viewer cannot view the entertainment. Thus, the MSO is undoubtedly an integral part of the chain of persons or agencies or organization providing such entertainment and since the definition of the "Proprietor" clearly covers such an assessee, therefore, it cannot be contended, as has been contended by the assessee, that in the absence of a specific definition in the definition clause of cable operator or Multi System Operator, they would not fall within the tax net. There is another angle to counter the argument of learned counsel for the assessee. While reading the definition of 'Subscriber' in clause (1 1A), as quoted above, one may note that the proviso to the said definition clearly provides that in case of further transmission of signals of cable

TV network, each room or premises where signals of cable television network are transmitted shall be treated as a subscriber. Therefore, even if the present assessee MSO may not have a privity of contract with the ultimate end user but qua his cable operator or sub-cable operator, who is a "subscriber" qua MSO, a service provider or entertainment provider or a proprietor providing such entertainment. Thus, by a harmonious reading of the definitions, the chain of agencies or persons providing entertainment is clearly established in the amended definitions inserted in the Act of 1957. The details of such amendments brought from time to time in the Rajasthan Entertainment & Advertisement Tax Act, 1957 having relevance for Cable Network Service are enumerated below for ready reference

S.No.	Provision	Year of Insertion under the Act	With Effect from
1.	Section 3[3(AAA)] & 3[3(AAA)) Definition of "Cable Service" & Cable Television Network" inserted	Rajasthan Finance Act 1999	26-03-1999 Governor's Assent on 14-05-1999
2.	Section 3(5) Definition of "Entertainment"	From the inception of the Act of 1957	From the inception of the Act of 1957
3.	Insertion of new Definition of "Entertainment" in Section 3 (5) including "Cable Service" & DTH	Rajasthan Finance Act, 2011	25-02-2008
4.	Section 3(6) Definition of "Entertainment Tax"	From the inception of the Act of 1957	From the inception of the Act of 1957
5	Section 3(8) Definition of "Proprietor"	From the inception of the Act of 1957	From the inception of the Act of 1957
6	Section 3[11(A)] Definition of "Subscriber" inserted	Rajasthan Finance Act, 1999	26-03-1999
7.	Section 4AA Levy of "Tax on cable service"	Rajasthan Finance Act, 1999	26-03-1999
8.	Insertion of "direct to Home Broadcasting Services" in section 4AA	Rajasthan Finance Act, 2014	31-07-2014
9.	Section 4AAA "Levy of Tax on Direct to Home Broadcasting Service"	Rajasthan Finance Act, 2008	25-02-2008
10	Deletion of Section 4AAA "Levy of Tax on Direct to Home Broadcasting Services"	Rajasthan Finance Act, 2014	31-07-2014

15. Thus the above question was answered in favour of the Revenue and against the assessee and it was held that the assessee would fall within the scope of charging provision of the Act of 1957, under the retrospectively amended provisions of the Act and the present assessee would also fall within the definition of 'Proprietor' as defined under Section 3 (8) of the Act and is liable to pay entertainment tax under the charging provisions of Section 4AA of the said Act of 1957.

15. The above clearly brings out the actual facts of the instant two assessee and on analyzing the facts viz-a-viz the judgment of M/s Sky Media (P) Ltd. (supra), in my view, there are no distinguishing facts in so far as the matter pertaining to the cases in the instant

petitions viz a viz Sky Media (P) Ltd. (supra)

16. Admittedly, M/s Bhaskar Multinet (Private) Ltd. is also an MSO as its claim before the AO, DC(A) and so also the Tax Board has been that it is an MSO. The DC(A) so also the Tax Board in para 7 & 8 of the impugned order has reproduced the contention of M/s Bhaskar Multinet (Private) Ltd. where it has been categorically admitted that it is MSO. Therefore, once it is an admitted fact, then in the case of M/s Bhaskar Multinet (Private) Ltd. as well, the aforesaid judgments hold good.
17. In my view, the judgment of the Hon'ble Apex Court in the case of Purvi Communication P. Ltd. (supra) has rightly been applied by the Tax Board in the case of M/s. Radiant Satellite Private Ltd. and by this Court in the case of M/s Sky Media (P) Ltd. (supra) and thus the judgment in the case of Purvi Communication P. Ltd. (supra), holds the field and I do not find any distinguishing features in between the facts in the instant cases viza-viz the facts in the case of Purvi Communication P. Ltd. (supra).
18. The Hon'ble Apex Court in the case of Indusind Media & Commun. Ltd. (supra) had also an occasion to consider the case of Multi System Operator (MSO) like the present assessee before this Court and observed as under :-


"On hearing the learned counsel and looking to the facts of the case, in our opinion, the High Court was justified in confirming the order passed by the Mamlatdar dated 18th October, 1999.

Two issues arise for our consideration in the present appeals viz.:

 - (i) Whether the appellants, who are Multi System Operators, are liable to pay Entertainment Tax, and
 - (ii) Whether the facts and circumstances of the case warrant imposition of penalty on the appellants.
19. The first issue is no longer res integra as this Court, in the case of State of West Bengal V. Purvi Communications (P) Ltd. [2005] 3 SCC 711 ([2005] 140 STC 154 (SC) has held that even Multi-System Operators (MSO) would be liable to pay Entertainment Tax. It is not in dispute that the appellants are Multi- System Operators, who transmit the signals to the cable operators and in turn, the cable operators transmit signals to the subscribers. In such a way, as the appellants are connected to an organisation of the entertainment, they would be 'proprietors' as per the provisions of the Act. Hence, this issue does not need any further consideration. With regard to the second issue, it was contended by the appellants that penalty under Section 9(3) of the Act can be imposed only if there is any wilful mis-statement or suppression of facts. In the instant case, the appellants were under a genuine belief that they would not fall under the definition of 'Proprietor' under the Act and hence, imposition of penalty is unfair. It was further argued on behalf of the appellants that the impugned order imposing the penalty is violative of the principles of natural justice as no notice was issued under Section 9 of the Act and also no opportunity of being heard was afforded to the appellants."
20. In view of the above facts and circumstances, the revisions petitions, in so far as MIs. Radiant Satellite Private Ltd. are concerned, are

dismissed and the order of the Tax Board is upheld and the revision petitions filed by the Revenue, in so far as MIs. Bhaskar Multinet (Private) Ltd. are concerned, are allowed and the order of the Tax Board is quashed & set aside and the order of the DC(A) and AO is upheld. No costs.

21. माननीय राजस्थान उच्च न्यायालय द्वारा ऊपर वर्णित न्यायिक दृष्टांत में माननीय उच्चतम न्यायालय के न्यायिक दृष्टांतों में प्रतिपादित सिद्धान्तों के परिपेक्ष में व्यवहारी द्वारा प्रदत्त सेवाओं पर कर का दायित्व व्यवहारी को Multi System Operator (MSO) मानते हुए राजस्थान कर बोर्ड के निर्णयों की पुष्टि की गयी है। अतः माननीय राजस्थान उच्च न्यायालय के उक्त न्यायिक दृष्टांत में प्रतिपादित सिद्धान्त हस्तगत प्रकरणों पर पूर्ण रूप से चस्पा होते हैं। अतः उपरोक्त समस्त विवेचनानुसार एवं ऊपर वर्णित न्यायिक दृष्टांत में प्रतिपादित सिद्धान्त के आलोक में उपरोक्त समस्त प्रकरणों में अपीलार्थी व्यवहारी Multi System Operator (MSO) होने के कारण मनोरंजन कर के संदाय के लिये वह उत्तरदायी है। इस प्रकार अपीलीय अधिकारी द्वारा कर निर्धारण अधिकारी के आदेशों के विरुद्ध प्रस्तुत अपीलों को अस्वीकार करने में किसी प्रकार की कोई विधिक एवं तथ्यात्मक त्रुटि कारित नहीं की गई है।
22. परिणामस्वरूप अपीलार्थी व्यवहारी की उक्त समस्त अपीलें अस्वीकार की जाकर अपीलीय अधिकारी के आदेशों की पुष्टि की गयी है।
23. निर्णय सुनाया गया।


(मदन लाल मालवीय)
सदस्य