

RAJASTHAN TAX BOARD, AJMER

Appeal no. 1306/2003/ JAIPUR

Ms Bhagwati Polytex Private Limited Jaipur
Versus

.....Appellant

1. District Level Screening Committee, Jaipur

2. Commercial Taxes Officer, Special Circle - III, Jaipur

.....Respondent

D.B.

SUNIL SHARMA, MEMBER

AMAR SINGH, MEMBER

Present :-

Shri Vivek Singhal,

Advocate for the Appellant

Shri Vaibhav Kasliwal,

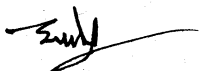
Dy. Govt. Advocate for the Respondent

Date of Judgement : - 25-02-2014

JUDGEMENT

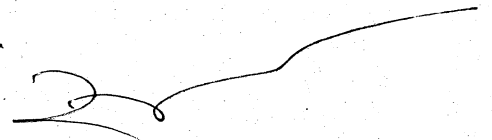
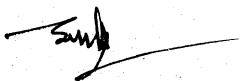
1. This appeal filed by Ms Bhagwati Polytex Private Limited, Jaipur before the Rajasthan Tax Board (for short, ' the Board') was decided by it on Feb 2, 2005. Aggrieved by this order of the Board, the petitioner assessee, filed a revision petition STR no.290/2005 in the Hon'ble Rajasthan High Court which was decided on May27, 2013 and the matter remitted back to the Board to decide it afresh in the light of notification dated 24.03.2005.

2. The brief facts of the case are that applicant private limited company, Ms Bhagwati Polytax Pvt. Ltd, having its office at 35, Mahalaxmi Market, Nehru Bazar, was engaged in the manufacture of HDPE bags at its factory unit at Norangpura in Sambhar tehsil, Jaipur. It being a new industrial unit was granted exemption from tax at Rs.90.72 laacs by the District Level Screening Committee, Jaipur for seven years from 24.06.96 to 23.06.2003 under Sales Tax Incentive Scheme, 1987. However, the unit, for reasons of non availability of skilled labourers, lack of infrastructure, non production of desired material, heavy losses and burden of interest caused by irregular power supply, etc., was declared sick by District Industries Center, Jaipur on 23.06.2002 w.e.f. 01.04.1998. With nothing comfortable in sight insofar as viability of new unit was concerned, the petitioner sought revival of its sick unit and also moved another application on 29.06.2002 to General Manger, District Industry Center, (Rural), Jaipur for shifting the unit to B-228 Route no.9, VKIA, Jaipur ,who wrote back to the applicant company on 10.07.2002, to contact the Rajasthan Industrial and Investment Corporation (for short, "RIICO") for obtaining such permission which was finally granted



by the RIICO on 29.10.2002. Consequently, the unit with plant and machineries was shifted from Sambhar to VKIA Area, Jaipur and endorsement to this effect w.e.f 19.12.2002 was got recorded in the assessee's sales tax registration certificate. The appellant assessee preferred the application to General Manager, District Industries Center, Jaipur and State Level Screen Committee for sanction to avail the remaining incentive benefit of exemption from tax for the balance period which was rejected by the District Level Screening Committee (for short, "DLSC") on 06.03.2003. A review petition was filed by the appellant assessee against this decision mentioning therein, inter alia, facts about no change in the name and title of the Company or in the Management, no change of the directors and no change of registered address. Besides, location of the sick unit was declared changed only to rehabilitate it. However, the review petition was rejected by the District Level Screening committee, Jaipur on 28.05.2003 against which the impugned order dated 02-02-2005 of the Board declared in favour of the Revenue held that sub clause 3 of clause 3 of the Sales Tax Incentive Scheme, 1987 did not allow transfer of benefit of remaining incentive exemption from tax if the manufacturer transferee remained the same on the premise that expression "transfer" in the body of scheme signified "transfer of ownership and not mere transfer of place/ location of the unit" for the continuation of benefit of un-availed exemption from tax. Here there was no such change in the constitution/ status of such registered dealer. The verdict dated 02.02.2005 of the Board was challenged in the Hon'ble Rajasthan High Court which in its aforesaid judgement dated 13.05.2013 remitted the case back to the Board to decide it afresh in the light of subsequent government notification (S.O.394) dated 24.03.2005 allowing a registered dealer manufacturing goods in the State and shifting his industry in whole from one place in the State to another place, to avail the un-availed part of the benefits conferred on it by any notification issued under section 15 and under sub-section (3) of the section 25 of the Rajasthan Sales Tax Act, 1994 read with sub section (5) of section 8 and section 9 of the Central Sales Tax Act, 1956, subject to the compliance of terms and conditions specified in the aforesaid notification no.394 dated 24.03.2005. Held The Hon'ble Rajasthan High Court in the aforesaid remand order in respect of the aforesaid notification as under:

"The notification is retrospective in operation and applicable to matters pending and it is clear that the petitioner is entitled to claim benefits of the notification."



3. Arguing on behalf of the Revenue, the learned counsel, Shri NK Vaid submitted that since aforesaid notification dated 24.03.2005 was not available before the Board earlier when the impugned issue was debated before it as was also observed by the Hon'ble High Court in its aforesaid order, nevertheless to give its retrospective effect to the appellant dealer in present matter, the conditions laid down in the aforesaid notification were to be complied with even if the aforesaid notification had been held to be eligible for retrospective operation, but un-availed benefits would be determined by the Assessing Authority as per condition no.5 of the notification.

4. The learned counsel of the appellant company said that the terms and conditions laid down in the aforesaid notification were fully complied with, by the appellant company and this submission was also made before the Hon'ble High Court which took note of it mentioning that " it was submitted by the learned counsel for the petitioner that petitioner fulfils all the criteria laid down in this notification". He argued vehemently that all that remained pending in the matter now was the scrutiny of details regarding availed and un-availed exemption of benefits at new location of the unit by the assessing authority and grant the approval of due benefit of availed exemption from tax after shifting of the unit at new location at Jaipur from 19.12.2002 to 23.06.2003 at Rs.2.45 lacs. Moreover, after deduction of the benefit availed before shifting of unit at the old location upto 18.12.2002 at Rs.26.19 lacs from the quantum of exemption granted to the tune of Rs.81.65 lacs under Sales Tax Scheme, 1987 for a period from 24.06.1996 to 23.06.2003 by the DLSC, Jaipur, the benefit of unutilised exemption from tax surrendered to the Government was at Rs.53.01 lac due to expiry of aforesaid seven year period. In a declaratory note of details and index submitted before the Board by the learned counsel of the appellant assessee, the appellant company plainly stated that there was no change in the constitution/ status of the applicant during and after the shifting of unit. The plant and machinery as a whole was shifted from Sambhar to Jaipur unit, last machinery being shifted on 18.12.2002 and information to this effect submitted on 19.12.2002 to the Assessing Authority, which, he averred, in context of retrospective effect of the aforesaid notification dated was in harmony with the criterion of intimation of shifting of the unit to the Assessing Authority, within thirty days. He submitted that processing of setting up of the plant was thereupon undertaken and after production recommencing first sale at Jaipur was made on 10.12.2003, and that all the criteria laid down in the aforesaid notification was fulfilled by the appellant assessee as shown in its chart of compliance statement vis-à-vis criteria requirements.

5. We have heard the counsels to the parties and gone through the record available before us from the case file/papers, replies/affidavits and departmental record. It is unfortunate that despite repeated reminders to the officials of the Industry Department, as mentioned on the order sheets of the case file, dated 30.09.2013, 15.10.2013, 30.10.2013, 27.11.2013, no original record was given to the Board for expeditious disposal of the case under consideration. There was only a letter, bearing no. 6886, dated 15.10.2013 from General Manager, DIC, Jaipur & Member, DLSC informing "that the matter of the appellant unit is related to the DLSC meetings dated 18.02.03 and dated 28.05.2003. The file of unit is being got searched. There is likelihood of it taking time (English rendering)." It is a matter of fact that all original record of the matters relating to the proceedings and details of DLSC cases is kept with the industry department, the nodal agency of District Level Screening Committee, and may be had from it only, but except a few letters sent to the Board enclosing therewith a few sundry attested copies relating to the matter on hand, the industry department did not make available to the Board the original record and any other relevant material having bearing on the case till date. However, in compliance of the Hon'ble Rajasthan High Court's time bound direction for consideration of the matter on hand, we proceed to dispose of the case with record available.


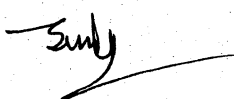
6. At the above backdrop, It would be imperative to go through the the notification under consideration which is as follows:

SO. 394 :-

In exercise of the powers conferred by section 15 and sub-section (3) of section 25 of the Rajasthan Sales Tax Act, 1994 (Rajasthan Act No. 22 of 1995) read with sub-section

(5) of section 8 and section 9 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government being of the opinion that it is expedient in the public interest so to do, hereby allows a registered dealer manufacturing goods in the State who shift his industry in whole from one place in the State to another place, to avail the un availed part of the benefits conferred on it by any notification issued

under the said sections, subject to the following conditions:-



1. that there shall not be any change in the constitution/status of such registered dealer;
2. that the plant and machinery of the unit as a whole has to be shifted from the city/town/village where it was originally established to another city/town/ village in the state;
3. that the unit shall have to apply to the assessing authority having jurisdiction in respect of the shifted place, to grant for the benefits under the notification, within thirty days of such shifting under intimation to the assessing authority having jurisdiction over the place from where the unit is being shifted and shall also furnish the details of the original benefits and the extent of its availment along with complete details of the shifting of the plant and machinery as a whole;
4. that the time period involved in shifting of the unit would form part of the time during which the benefits have been availed;
5. that on receipt of the application from the unit, the assessing authority having jurisdiction, shall after having conducted such inquiry as it may deem proper, determine the extent of the amount and the period of availment, for which the unit is eligible to avail the unavailed benefits under this notification. However, in no case the maximum benefit permissible under this notification should exceed the unavailed benefits in terms of eligible fixed capital investment and the time period;
6. that the shifted unit shall have to comply with all the terms and conditions of the original notification conferring benefits to the unit before being shifted;
7. that in case of violation of any of the terms or conditions of this notification and/or the original notification conferring benefits to the unit, the benefits conferred under both the notifications shall stand withdrawn by the assessing authority, after seeking approval from the Commissioner in this behalf." [F.12(20)FD/Tax/2005-186] By Order of the Governor, (Ajitabh Sharma) Deputy secretary to the Government."

8. The Hon'ble Rajasthan High Court further observed that :

"The Hon'ble Apex Court in the Case of W.P.I.L. Ltd. Vs. CCE[2005] 3 SCC 73 as held that clarificatory notification would take effect retrospectively. Such a notification clarifies the position and makes explicit what was implicit.

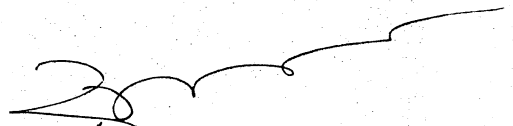
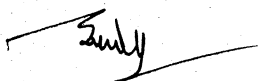
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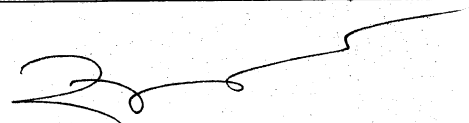
Clarificatory notifications have been issued to end the dispute between the parties.

8. Consequently, the revision petition is partly allowed and the Tax Board is directed to consider the matter afresh. Since, the matter is quite old therefore, Tax Board shall decide the matter expeditiously and within a period of four months from the date of receipt of the certified copy of this order".

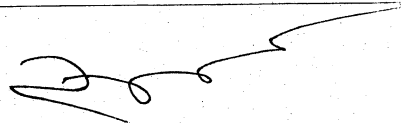
9. Coming to the details that the appellant has given regarding availed and un-availed exemption of benefit from tax at new location of the unit and the benefit of availed exemption from tax denied after shifting of the unit at new location at Jaipur from 19.12.2002 to 23.06.2003 for Rs.2.45 lacs by the Assessing Authority, it appears that above benefit was not allowed in the assessment order dated 08.01.2007 passed afresh in place of earlier assessment order dated 01.02.2005 under section 30 of the RST Act, 1994 for year 2002-03 and tax levied on the turnover related to period after the shifting of the unit, at Rs.64194/-, surcharge at Rs.9620/- and interest imposed thereon for non deposit of this due tax at Rs.45218/-, and similarly in the assessment order for year 2003-04 dated 24.11.2005 under section 29 of the RST ACT, 1994, by charging tax at Rs.148512, surcharge at Rs.22,288 and interest thereon at Rs.61513/-. Moreover, after deduction of the benefit of availed exemption from tax before shifting of unit at the old location upto 18.12.2002 at Rs.26.19 lacs from the entire amount of exemption granted to the tune of Rs.81.65 lacs under Rajasthan Sales Tax Incentive Scheme, 1987 for a period from 24.06.1996 to 23.06.2003, the benefit of exemption from tax surrendered to the Government has been declared at Rs.53.01 lacs due to expiry of aforesaid seven year period in the details submitted by the appellant assessee. In a comprehensive note of details and index submitted before the Board, it was plainly stated by the appellant's counsel that there was no change in the constitution/ status of the applicant during and after shifting of unit. The plant and machinery as a whole was shifted from Sambhar to Jaipur unit, last machinery being shifted on 18.12.2002 and information to this effect submitted on 19.12.2002 to the Assessing Authority, which was within a period of one day. Thereafter processing of setting up plant was undertaken and with re commencement of production the first sale at Jaipur was effected on 10.12.2003. The appellant company submitted a table which dealt with conditions of the notification vis a vis compatibility of his case:



	Condition of the nortification	Comparison with our case
1.	That there shall not be day change in the constitution/status of such registered dealer	There is no change in the name of company or in directors or in management. Even more there is no change in the address of registered office of the company. Only location of the unit has been changed to rehabilitate the sick unit. The same directors are managing the unit at the changed location. This is evident from the endorsement made in the RST/CST certificate wherein CTO, Special Range-III, Jaipur have changed the location of the unit from Sambhar Lake to Jaipur w.e.f. 19.12.2002. New Location was taken on rent and copy of the rent deed is enclosed.
2	That the plant and machinery of the unit as a whole has to be shifted from the city/ town/ village where it was originally established to another city/ town/ village in the State.	In our case plant and machinery as a whole has been shifted from Sambhar Lake to Jaipur within the State. In our case the unit was financed from the RIICO and RIICO was having first charge over the entire fixed assets consisting of plant and machinery. Therefore prior approval has been taken from RIICO for transferring the entire plant and machineries to the new location. Copy of approval given by the RIICO vide their letter dated 29-10-02 is enclosed. Exise Deptt. has also verified that complete plant and machinery as a whole has been transferred to the new location since CENVAT benefit availed on the plant and machineries was transferred to us at the new location. Excise deptt. Has made inspection prior to shifting of the unit at the old location and thereafter they again inspected the unit at the new location to verify that the complete same plant and machineries have been transferred
3	That the unit shall have to apply to the assessing authority having jurisdiction in respect of the shifted place, to grant for the benefites under this notification, within thirty days of such shifting under intimation to the assessing	We were assessed with the Commercial Taxes Officer, Special Range-III, Jaipur falling within the jurisdiction of registered address of the company before the change of location of the unit. Even after change of the location of the unit the unit was assessed with the same assessing authority since there was no change in the registered



	<p>authority having jurisdiction over the place from where the unit is being shifted, and shall also furnish the details of the original benefits and the extent of its availment along with complete details of the shifting of the plant and machineries as a whole</p>	<p>office of the company. Therefore we were assessed with the same assessing authority before and even after change of location of the unit. We have also intimated to assessing authority, Special Range-III, Jaipur in advance before shifting of the unit on 19.12.2002. Through this letter we have informed all the facts to the assessing authority and also requested for endorsement on sn 2,3 original certificate for change of the location of the unit from Sambhar Lake to Jaipur. We also furnished the details of all plant & machinery to be shifted to the assessing authority. The original benefit under the incentive scheme and the extent of availment till the date of shifting was already with the assessing authority since there was no change in the assessing authority.</p>
4	<p>That the time period involved in shifting of the unit would form part of the time during which the benefits have been availed.</p>	<p>We have not availed the benefits beyond the original period granted in the eligibility certificate</p>
5	<p>That on receipt of the application from the unit, the assessing authority having jurisdiction, shall after having conducting such inquiry as it may deems proper, determine the extent of the amount and the period of availment, for which the unit is eligible to avail the unavailed benefits under this notification. However in no case the maximum benefit permissible under this notification should exceed the unavailed benefits in terms eligible fixed capital investment and the time period.</p>	<p>We have availed only the un-availed benefits in terms of eligible fixed capital investment and the time period.</p>
6	<p>That the shifted unit shall have to comply with all the terms and conditions of the original notification conferring benefits to the unit before being shifted.</p>	<p>We have complied with all the terms and conditions of the original notification conferring benefits before being shifted.</p>



7	That in case of violation of any of the terms and conditions of this notification and/or the original notification conferring benefits to the unit, the benefits conferred under both the notifications shall stand withdrawn by the assessing authority, after seeking approval from the Commissioner in this behalf.	We have not contravened any of the terms and conditions of the original notification conferring benefit to the unit.
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10. The learned counsel for the appellant, Shri Vivek Singhal, averred that in the notification of original incentive scheme 1987 there was no specific bar or condition that in case a unit was transferred from one place to another the unit would not be entitled to benefit on such transfer of its plant to new place. He argued that the decision of Hon'ble High Court of Rajasthan as regards impugned notification conferred on it retrospective effect; which he read out from the judgement and is quoted herein under:

"I have gone through the judgments relied upon by the learned counsel for the respondent and in my view, the aforesaid judgments are distinguishable to the facts and circumstances of the present case whereas the case law referred to herein above, are more applicable and nearer to the facts and circumstances of the present case. Since, the subsequent notification dated 24.3.2005 bearing SO No. 394 (supra), was not available before the Tax Board, therefore, the matter is being remitted back to the Tax Board, who will consider the same afresh in the light of the aforesaid notification in accordance with law. If the terms and conditions specified in the notification stand complied with by the petitioner, the claim deserves to be allowed. Consequently, the revision

petition is partly allowed and the Tax Board is directed to consider the matter afresh."

11. The photostat copies sent by GM, DLSC of proceedings of DLSC, held on two different dates reveal information as given hereinbelow:

मैसर्स भगवती पोलिटैक्स प्रा.लि. 35 महालक्ष्मी मार्केट, नेहरू बाजार, जयपुर
संयुक्त निदेशक उद्योग ने पत्र क्रमांक 5/7/4/14/विम/जयपुर
दिनांक 21.12.02 के द्वारा इकाई को सचित किया है कि वि.प्रो.यो.
-87 के नियम-3 के स्पष्टीकरण 2 के अनुसार इकाई के
नवीनीकरण एवं पुनर्गठन पर लाभ देय नहीं है। उक्त योजना में
परिवर्तित स्थान पर लाभ जारी रखने का भी प्रावधान नहीं है।

दिनांक 16.12.2002 को आयोजित बैठक की कार्यवाही विवरण का समिति द्वारा अनुमोदित किया गया। बैठक में विचार विमर्श किये गये प्रकरणों की विस्तृत विवेचन निम्नानुसार है :-

(1) अस्वीकृत प्रकरण

मैसर्स भगवती पोलिटेक्स प्रा.लि., 35 महालक्ष्मी मार्केट, नेहरू बाजार, जयपुर

1 इकाई पूर्व में ग्राम नारंगपुरा सांभरलैंक में स्थापित थी तथा बिक्री कर प्रोत्साहन योजना-87 के तहत डी.एल.एस.सी. की बैठक दिनांक 27.07.96 में निर्णय लिया जाकर इकाई को लाभ स्वीकृत किया गया था तथा इकाई को रूग्ण इकाई के रूप में चिह्नित करते हुए प्रमाण-पत्र 16.04.02 को जारी किया गया था। इकाई ने रीको से अनुमति प्राप्त कर वि.क.औ.क्षे. में किराये के परिसर में इकाई स्थापित की है। इकाई ने पूर्व में स्वीकृत कर मुक्ति लाभ को इकाई के नवीनीकरण पर निरन्तर जारी रखने हेतु आवेदन किया है। बि.प्रो.यो.-87 के नियम-3 के स्पष्टीकरण 2 के अनुसार इकाई के नवीनीकरण एवं पुर्नगठन पर लाभ देय नहीं है। उक्त योजनाओं में परिवर्तित स्थान पर लाभ जारी रखने का भी प्रावधान नहीं है।

उक्त तथ्य से इकाई को संयुक्त निदेशक उद्योग ने अपने पत्र दिनांक 21.12.02 से अवगत करा दिया है। समिति द्वारा विचार विमर्श कर परिवर्तित स्थान पर लाभ जारी रखने का योजनान्तर्गत प्रावधान न होने से प्रकरण को निरस्त किये जाने का निर्णय लिया।

2 दिनांक 28.05.2003 की बैठक हेतु एजेन्डा नोट

मैसर्स भगवती पोलिटेक्स प्रा.लि. 35 महालक्ष्मी मार्केट, नेहरू बाजार, जयपुर का प्रकरण

इकाई का प्रकरण सम्पूर्ण तथ्यों सहित डी.एल.एस.सी. की बैठक 18.02.2003 में प्रस्तुत किया गया। योजनान्तर्गत परिवर्तित स्थाप पर लाभ जारी रखने का प्रावधान न होने के कारण प्रकरण निरस्त किया गया था। इकाई ने डी.एल.एस.सी. को पुर्नविचार हेतु निर्धारित समयावधि में आवेदन किया है। इकाई के अनुसार प्राकृतिक न्याय के सिद्धांत के तहत समिति के समक्ष तथ्यों को प्रस्तुत करने का अवसर नहीं दिया गया है एवं इकाई के पत्रानुसार प्रवर्तकों, मशीनरी एवं संयंत्र में, रजिस्टर्ड कार्यालय में कोई परिवर्तन नहीं किया गया है, चूंकि ग्रामीण इलाके में विद्युत, कुशल, श्रमिक, आधारभूत सुविधाओं का अभाव रहा है। इकाई के अनुसार योजनान्तर्गत लाभ इकाई को देय है न कि इकाई के कार्यस्थल के आधार पर। इकाई ने स्थान परिवर्तन जिले के अंदर ही किया है। इकाई ने नये कार्यस्थल पर पुनर्विचार कर 23.06.2003 तक योजनान्तर्गत लाभ चाहा है साथ ही यह भी निवेदन किया है कि स्वीकृत लाभ में से भूमि एवं भवन का लाभ कम किया जा सकता है। इकाई को 16.08.96 को पात्रता पत्र निम्नानुसार जारी किया था :-

1. भूमि 1.06 लाख
2. भवन 20.73 लाख
3. मशीनरी एवं संयंत्र 68.93



अतः इकाई के पुनर्विचार के आवेदन पर प्रकरण समिति के समक्ष पुनः निर्णयार्थ प्रस्तुत है।

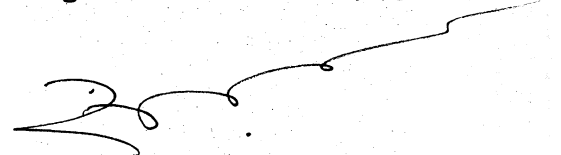
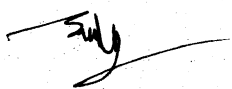
दिनांक 18.12.2002 को आयोजित बैठक की कार्यवाही विवरण का समिति द्वारा अनुमोदित किया गया। बैठक में विचार विमर्श किये गये प्रकरणों की विस्तृत विवेचन निम्नानुसार है :-

(1) अस्वीकृत प्रकरण

2. मैसर्स भगवती पोलिटैक्स प्रा.लि. 35 महालक्ष्मी मार्केट, नेहरू बाजार, जयपुर

इकाई द्वारा प्रस्तुत पुनर्विचार हेतु आवेदन, एजेण्डा नोट में वर्णित समस्त तथ्यों पर समिति द्वारा विचार विमर्श किया एवं समिति द्वारा इकाई के प्रतिनिधि की सुनवाई भी की गई। समिति द्वारा इकाई के प्रस्तुत तथ्यों को वर्तमान परिप्रेक्ष्य में उचित नहीं माना। सम्पूर्ण प्रकरण पर विचार-विमर्श कर डी.एल.सी.की बैठक दिनांक 18.2.03 में लिये गये निर्णय को यथावत रखे जाने का निर्णय लिया।

12. In compliance of the High Court's directive to grant the benefit of the aforesaid notification to the dealer from retrospective effect if the conditions thereof are met with, this bench on the basis of record available before it is of the opinion that the information and facts furnished by the Appellant Company in the above cited compatibility chart are *prima facie* not in conflict with above quoted minutes of the two meetings of DLSC putting the appellant's case of retrospective benefit of tax surcharge and interest at Rs.119043/- for 2002-03 and Rs.232383/- on a sound footing. Moreover, the DLSC in its proceedings dated 28.05 2003 came to the only conclusion that it did not consider facts submitted before it right in the then perspective. However, in present scenario when the Hon'ble Rajasthan High Court has decided that the aforesaid notification is having retrospective effect the assessee company's case should be reconsidered for grant of retrospective benefit of exemption from tax under the direction of the Hon'ble High Court, if the conditions enumerated in the aforesaid notification are met with. It is regrettable that despite the matter having been remitted back for consideration by the Hon'ble Rajasthan High Court and the District Level Screening Committee being a party to it did not send original record or record /file of the case except certain sundry attested photo copies of the aforesaid two meetings to the Board, causing delay in disposal of the case. It perhaps does not need repetition that such record invariably lies with DLSC, Jaipur. It should now make no delay in screening the impugned matter of the unit in accordance with law and in light of the aforesaid judgment of the Hon'ble Rajasthan High Court in the impugned appeal and decide the matter forthwith.



13. Therefore, this bench directs the Assessing Authority to take up the matter with the Industry department, Jaipur for an early screening of the matter under clause 7A of the Rajasthan Sales Tax Incentive Scheme, 1987. The Assessing Authority should also make available his report on and information regarding the terms and conditions stipulated under condition no. 5 of the aforesaid notification to the screening committee of DLSC, Jaipur and submit the application and necessary details as required under law before it without any delay. We categorically hold that no further delay be caused by the DLSC, Jaipur in disposing the case of retrospective benefit of exemption from tax to the unit under consideration with direction to General Manager and Member Secretary, DLSC, Jaipur City to convene a meeting of screening committee for screening and disposing of the case in accordance with law within two months.

14. The impugned appeal of the appellant company is accepted to the extent as enumerated in the foregoing account, whereas plea of the respondent is accordingly accomdated.

15. Order Pronounced.


(AMAR SINGH)
Member


(SUNIL SHARMA)
Member