

## **Duroflex Coir Industries Ltd. vs Assistant Commissioner (Assessment) ... on 25 October, 1991**

**Equivalent citations: 1993SUPP(1)SCC568, [1992]85STC157(SC), AIRONLINE 1991 SC 79, AIRONLINE 1991 SC 29, 1993 SCC (SUPP) 568 (1992) 85 STC 157, (1992) 85 STC 157**

**Author: S. Ranganathan**

**Bench: S. Ranganathan**

### **ORDER**

1. The petitioner challenges the correctness of the judgment of the Kerala High Court which upheld the validity of provisional assessments made under the Kerala General Sales Tax Act, 1963, as amended in 1982. The main point made by the petitioner was that, since Section 18 of the Act which provided for provisional assessments had been deleted, Sub-rules (7) to (14) of Rule 21 which had earlier been framed to give effect to the scheme of provisional assessments under Section 18 should also be treated as having become otiose and should have been deleted. Learned Counsel for the petitioner confined himself before us to a challenge to Sub-rule (9) of Rule 21.

2. The above point has been decided against the petitioner by the High Court following an earlier judgment reported in *Anoka Oil Mills v. Sales Tax Officer*. We have perused the judgment of the High Court and heard counsel at some length, We are in agreement with the reasoning and conclusion of the High Court. Moreover, this is a point more or less of procedure and the decision above referred to is being followed in the State of Kerala since 1984 when the above judgment was delivered. There is no reason to disturb this position. In these circumstances, we see no reason to interfere and we dismiss the special leave petitions. We, however, make no order as to costs.