

Supreme Court of India

State Of T.N. vs Devendran & Company on 6 August, 1996

Equivalent citations: (1998) 9 SCC 394

Bench: S Bharucha, S Majmudar

ORDER

1. We have read the judgment of a Division Bench of the Madras High Court under appeal, now reported in Dy. Commr. of Commercial Taxes v. Devendran & Co., (1981) 47 STC 264 (Mad) We have heard learned counsel. We are satisfied that no interference is called for. Section 16(1)(b) applies only if assessment has been made at a rate lower than the assessable rate. In the instant case, the assessment is not at a rate lower than that at which the turnover ought to have been assessed; it is really a case of seeking to reassess under a different head.

2. In the result, the civil appeals and the special leave petitions are dismissed with no order as to costs.