CIVIL MISCELLANEOUS

Before Inder Dev Dua and Daya Krishan Mahajan, JJ.

M S KISHAN CHAND AND CO.,—*Petitioner.*

versus

S. K. JAIN,—*Respondent.*

Civil Writ No. 382 of 1964.

1964

November, 17th

Punjab General Sales Tax Act (XLVI of 1948)—Ss. 2 and 3—Punjab General Sales Tax Rules—Rule 69—Proceedings for assessment pending before one Assessing Authority—Another Assessing Authority—Whether can transfer to itself those proceedings without an order of transfer by Excise and Taxation Commissioner—Excise and Taxation Commissioner—Whether competent to transfer case from one Assessing Authority to another—Notice to the dealer to

show cause against transfer—Whether necessary to be given—Assessment proceedings—Whether must be taken at the place of business of the dealer.

Held, that without a proper order transferring assessment proceedings from the file of the appropriate Assessing Authority actually seized of the assessment proceedings, to the record of another Assessing Authority, on a proper consideration of both the exigencies of tax collection and inconvenience to be caused to the assessee, it is not open to the latter Assessing Authority to call upon the assessee to appear before him with his books of accounts, etc., for the purposes of making assessment. There should be a proper, precise and lawful order transferring the assessment proceedings of an assessee from the record of the appropriate Assessing Authority actually seized of the matter, by which he would be bound, to that of another Assessing Authority.

Held, that it is true that there is no provision in the Punjab General Sales Tax Act, 1948, specifically empowering transfer of pending proceedings, but in case there are two lawful appropriate Assessing Authorities in respect of a dealer, this power must be held to be inherent and implicit in the Excise and Taxation Commissioner, who is the final controlling authority and is empowered to superintend the administration and the collection of tax leviable under the Act. This power of superintendence is expressly conferred by Rule 69. Since this power of transfer inheres in a very senior officer like the Commissioner under rule 69, it is hedged in by the consideration of exigencies of tax collection and the convenience of the dealer and so cannot be considered to be arbitrary, naked, unfettered or uncontrolled so as to enable the Commissioner arbitrarily to pick and choose assessees subjecting them to discriminatory treatment. The exercise of this discretionary power is sufficiently guided and controlled by the statutory purpose to be achieved by the statute, viz., the convenient and efficient assessment and collection of the tax, of course consistent with the reasonable convenience of the particular dealer. Its abuse and misuse in a given case can be set right at the instance of the aggrieved party in appropriate proceedings, but the discretion can by no means be held to be violative of Article 14 of the Constitution. There is no fundamental right in an assessee to be assessed in a particular area or locality and the argument of inconvenience is also inconclusive.

Held, that the statutory scheme does not expressly talk of the place where assessment is to be made, though the general trend does seem to suggest that *prima facie* the assessment proceedings should be held at the dealer's place of business or at least at a place which causes the least inconvenience and harassment to the assessee, of

course consistently with the exigencies of tax collection. In order to assess a dealer it may, in certain circumstances, be necessary in the interest of efficiency and convenience, both of the dealer and of the administration, to assess him in a place other than where his place of business is situated. The nature and volume of the dealer's business operations may be such as require investigation into his affairs in a place other than his place of business or he may be so connected with various other individuals or organisations in the matter of his business that proper assessment requires the assessment proceedings to be held at such other place. But these are the factors among others which fall for consideration by the determining authority when the transfer of assessment proceedings is determined.

Petition under Articles 226 and 227 of the Constitution of India praying that a writ in the nature of Certiorari, or any other appropriate writ, order or direction be issued quashing the notices dated 13th February, 1964.

Bhagirath Das, Advocate for the Petitioner.

M/s S. K. Kapur, Advocate-General, and N. N. Goswamy, Advocate, for the Respondent.

ORDER

The following Judgment of the Court was delivered by—

Dua, J.—These four writ petitions (Civil Writs Nos. 272, 273, 382 and 784 of 1964) will be disposed of by the same order since they raise a common question of law and have been bracketed together for this very reason. Dua, J.

The main arguments were addressed in Civil Writ No. 382 of 1964. The facts, so far as relevant for our purpose, are as follows:

Messrs Kishan Chand and Co. which is a partnership concern with Kishan Chand and Ram Parkash as partners carries on the business of sale and purchase of Banaspati oils and is registered as a dealer with the Assessing Authority, Amritsar. For the years 1961-62 and 1962-63 ending 31st March, 1962 and 31st March, 1963, respectively, the petitioner filed monthly returns and paid under section 10 of the Punjab General Sales Tax Act (hereinafter called the Act)

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the amount due in accordance with those returns. The Assessing Authority, Amritsar, which was the competent authority for assessing the petitioner-firm, in accordance with Notification No. 1344-E & T., dated 30th March, 1949, entertained the returns. For the year 1960-61 also, the Assessing Authority, Amritsar, had assessed the petitioner in February, 1962 and the tax assessed was paid. On 19th February, 1964, the petitioner received two notices for the year ending 31st March, 1962 (one under the Act) and the other under the Central Sales Tax Act (hereinafter called the Central Act) and two similar notices for the year ending 31st March, 1963. These notices were issued by the Assessing Authority, Punjab, Chandigarh, requiring the petitioner-firm to appear before it on 3rd March, 1964. It is this notice which is assailed in the present proceedings on the ground that the assessment proceedings having commenced before the Assessing Authority, Amritsar, there is no law providing for transfer of pending assessment proceedings to another Assessing Authority, and indeed the contention goes to the extent of urging that in the case in hand there is no order of transfer in fact passed by any competent authority. The Assessing Authority, Chandigarh, according to the contention, has no jurisdiction to proceed with these assessments. The Chandigarh Assessing Authority, respondent before us, according to the averments in the writ petition, was appointed the Divisional Enforcement Officer, Jullundur, and by notification, dated 25th January, 1963, the Divisional Enforcement Officers were authorised to assist the Excise and Taxation Commissioner and also authorised to make assessment under the Punjab General Sales Tax Act within the whole of the Punjab. On 12th December, 1963, another officer was appointed as Divisional Enforcement Officer, Jullundur, in place of Shri S. K. Jain, respondent in the present proceedings, who was transferred to the Finance Department. An objection is being taken to Shri S. K. Jain dealing with the assessment proceedings.

In the return, a preliminary objection has been raised urging that a single petition in respect of cases for two different years under two different Acts (meaning thereby the Central Act and the Act) was incompetent but this objection was not pressed by the learned Advocate-General at the bar. On the merits, it has been pleaded that the

Assessing Authority, Amritsar, has no exclusive jurisdiction to deal with the petitioner's assessment because other officers have been appointed by the State Government to assist the Excise and Taxation Commissioner under section 3(1) and (2) read with section 2(a) of the Punjab Act as appropriate Assessing Authority under rule 2(b) of the Punjab General Sales Tax Rules, 1949 (hereinafter described as the Rules) and indeed reliance has been placed on the Punjab Government Notification No. S.O. 242/P.A./46/48/S-3/63, dated 11th June, 1963, appointing the Excise and Taxation Officer, Finance Department, to assist the Excise and Taxation Commissioner, Punjab, and authorising him to make any assessment under the Punjab Act within the whole of the State of Punjab. The factum of filing the returns and paying the taxes in accordance therewith has been admitted.

The question which we are called upon to decide is a short one lying within a narrow compass, namely, whether it is lawful for the officer appointed by the notification of 11th June, 1963, to transfer to his own record pending cases of assessment from those of the Assessing Authority duly appointed under the Rules.

Our attention has, for this purpose, been invited to the scheme of the Act and the Rules in so far as they are relevant to the case in hand. The "Assessing Authority" under section 2(a) means any person authorised by the State Government to make any assessment under this Act. Under section 3, the State Government is empowered, for carrying out the purposes of the Act, to appoint a person to be Excise and Taxation Commissioner and such other persons to assist him as it thinks fit, and the persons so appointed are empowered to exercise such powers as may be conferred, and perform such duties as may be required, by or under the Act. Section 21 confers revisional power on the Commissioner which may also be exercised *suo motu* for the purpose of satisfying himself as to the legality or propriety of proceedings whether pending or terminated or any order made therein and the revising authority is empowered to pass such orders in relation thereto as it may think fit. The Financial Commissioner is by subsection (3) of this section given revisional power over the orders passed by the Commissioner on revision. No order of revision may, however, be passed adversely affecting

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the rights of any assessee or other person on whom an obligation is imposed on revision without giving the person affected a reasonable opportunity of being heard. It is urged that there is no power of transfer of pending cases of assessment contained in the Act which means that such cases cannot be transferred. Referring to the Rules, the learned counsel has, to begin with, drawn our attention to rule 2(b) which defines "appropriate Assessing Authority" in respect of any particular dealer to mean the Excise and Taxation Officer or the Assistant Excise and Taxation Officer, within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one place of business in Punjab, the Excise and Taxation Officer, within whose jurisdiction the head office in Punjab of such business is situated or such other person as may be appointed under section 3 of the Act and authorised by the State Government to make assessment in respect of such dealer within the meaning of clause (a) of section 2 of the Act. The petitioner's learned counsel has emphasised that this definition is suggestive of there being only one Assessing Authority in respect of any particular dealer. Rule 2(k) defines 'place of business' to mean any place where the dealer sells any goods or carries on any process of manufacture or stores goods or keeps accounts of his purchases or sales. According to Rule 5, when the appropriate Assessing Authority, after making any enquiry that he may think necessary, is satisfied that the applicant is a *bona fide* dealer and has correctly given all the requisite information, that he has deposited the registration fee into the appropriate Government treasury, and that the application is in order, then he has to register the dealer and to issue a certificate of registration in Form S.T. III or S.T. IV according as the dealer has one or more than one place of business in Punjab. According to rule 25, all returns in Form S. T. VIII or S.T. VIII-A or S.T. XXIII, as the case may be, which are required to be furnished under the rules, have to be signed by the registered dealer or his agent, and have to be sent to the appropriate Assessing Authority or the Taxation Sub-Inspectors posted for sales-tax work at places other than the district headquarters, together with the treasury or bank receipt in proof of payment of the tax due. Next, rule 33 is referred to according to which, when it appears to the appropriate Assessing Authority to be necessary to

make an assessment under section 11 in respect of a dealer, he has to serve a notice in Form S.T. XIV upon him—

(a) calling upon him to produce his books of account and other documents, which such authority wishes to examine, together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and

(b) stating the period or the return-period or periods in respect of which assessment is proposed;

and he has to fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer. Rule 38(1) empowers an Excise and Taxation Officer and an Assistant Excise and Taxation Officer in charge of a district to exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction and sub-rule (2) empowers an Assistant Excise and Taxation Officer. when appointed to assist an Excise and Taxation Officer, to exercise the powers of Assessing Authority in relation to dealer within his territorial jurisdiction, whose gross turnover does not exceed Rs. 5,00,000. Rule 39 empowers an Excise and Taxation Officer, by an order in writing, to transfer a case from the file of an Assistant Excise and Taxation Officer, serving in his district, to his own file and *vice versa* or to the file of another Assistant Excise and Taxation Officer serving in the district subject to the pecuniary jurisdiction prescribed in Rule 38(2). It is stressed that no other power of transfer of cases is contemplated by the Act. Rule 69(3) charges the Excise and Taxation Officer, Assistant Excise and Taxation Officer in charge of a district with the duty of carrying out the provisions of the Act subject to the control and direction of the Commissioner and Deputy Excise and Taxation Commissioner. Rule 70 empowers the Government to vary the provisions of the rules in any case where the circumstances render it necessary in the interest of justice and equity, provided that such variation does not place any person affected thereby in a position of disadvantage compared with that which he would have occupied if the

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rule had been applied without variation. Rule 76 deals with cases of dealers having within Punjab more than one place of business, called branches, and he is empowered to nominate one of such branches as his head office, intimation of which has to be given to the Assessing Authorities within whose jurisdiction such branches are situated. All applications, returns or statements prescribed under the Act have to be submitted in respect of all the branches jointly by the head office to the appropriate Assessing Authority and the turnover of the whole business is the aggregate of the turnover of all the branches. Rule 77 similarly provides for making of applications, submitting of returns, service of notices and orders, etc., by and on the person in charge of the head-office nominated under rule 76 by a dealer having more than one place of business in Punjab.

It has been argued that the petitioner's place of business is at Amritsar and normally he is to be assessed by the Assessing Authority having jurisdiction over that area. Emphasis has been laid on the inconvenience and harassment which holding of assessment proceedings far away from Amritsar would entail to the petitioner. It has in the alternative been suggested that in any event only a particular case could be transferred but no omnibus order affecting all cases of assessment is permissible under the law. It is strongly urged that pending proceedings cannot be transferred from the file of one Assessing Authority to that of another. Support for his contention has been sought by the counsel from three decisions of the Supreme Court. *Ghanshyamdas* v. *Regional Assistant Commissioner of Sales Tax, Nagpur, etc.* (1) has been relied upon for the proposition that assessment proceedings commence on the submission of the return and they continue till final order is passed. *Bidi Supply Co.* v. *The Union of India, etc.* (2) *and Panna Lal Binjraj* v. *Union of India* (3) have been relied upon by way of analogy in support of the submission that transfer of assessment proceedings prejudicially affects the dealer and, therefore, an arbitrary order of transfer without affording an opportunity to the dealer to show cause against it is liable to

(1) A.I.R., 1964. S.C., 766.
(2) 1956, S.C.R. 267.
(3) 1957 S.C.R. 233.

be struck down. These two cases are concerned with sections 5(7-A) and 64 of the Indian Income-tax Act. In *Bidi Supply Co.'s case* the majority of the Judges constituting the Bench left the question of the vires of section 5(7-A) open, but, while striking down the impugned omnibus order of transfer in that case, observed that the Commissioner of Income-tax or the Central Board of Revenue, as the case may be, should before making the order of transfer of any case apply his or its mind to the necessity or desirability of the transfer of that particular case. The counsel has drawn our pointed attention to the following observations, among others:—

> "The income-tax authorities have by an executive order, unsupported by law, picked out this petitioner and transferred all his cases by an omnibus order unlimited in point of time. This order is calculated to inflict considerable inconvenience and harassment on the petitioner. Its books of account will have to be produced before the Income-tax Officer, Special Circle, Ranchi, a place hundreds of miles from Calcutta which is its place of business. Its partners or principal officers will have to be away from the head office for a considerable period neglecting the main business of the firm . . . ."

As a result of this decision there was an amendment in section 5(7-A) of the Income-tax Act by Act XXVI of 1956 which added an explanation to this section. In *Panna Lal Binjraj's case* the constitutionality of section 5(7A) which had been left open in *Bidi Supply Co's. case* was upheld and the argument of inconvenience and harassment of an assessee, whose case may be transferred to a place far away from his place of business, was met by the consideration of the exigencies of tax collection. Omnibus order of transfer was also held to be valid on the basis of the new explanation. Some observations in this judgment have been strongly relied upon for the submission that notice to show cause against the order of transfer is essential in order to comply with the rule of natural justice, and, therefore, transfer of the petitioner's case without notice is bad. It may be pointed out that the Supreme Court in this case appears to have taken the view that an assessee under the scheme of the Indian Income-tax Act is entitled

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to be assessed by the Income-tax Officer of the particular area where he resides or carries on business but that Act does not determine the place of assessment. The observations in the majority judgment in *Bidi Supply Co.'s case* which referred to the benefit conferred on the assessee by section 64(1) and (2) of the Indian Income-tax Act were commented upon in the following words:—

> "It may be noted, however, that in the passage at page 276 of the majority judgment in *Bidi Supply Co.* v. *The Union of India* (*supra*), this Court regarded the benefit conferred on the assessee by the provisions of section 64(1) and (2) of the Act as a right and it is too late in the day for us to say that no such right to be assessed by the Income-tax Officer of the particular area where he resides or carries on his business is conferred on the assessee. This right, however, according to the authorities above referred to, is hedged in with the limitation that it has to yield to the exigencies of tax collection."

The Commissioner of Income-tax and the Central Board of Revenue, the highest Income-tax Authorities under the Act are, according to this decision, empowered to determine the question whether a particular Income-tax Officer should assess the case of a particular assessee on considering both the convenience of the assessee and the exigencies of tax collection according to their calculation. It is further observed that the infringement of the right to be assessed at the assessee's place of residence or business by an order of transfer under section 5(7A) of the Act is not a material infringement but merely a deviation of a minor character not necessarily involving a denial of equal rights because even after the transfer the case is dealt with under the normal procedure prescribed by the Act. It may be pointed out that the Supreme Court was dealing with the plea of violation of fundamental rights on application under Article 32 of the Constitution.

The learned Advocate-General on behalf of the respondent has, in the first instance, relied upon rule 2(b) for the submission that the "appropriate Assessing

Authority" has been defined in respect of a particular dealer and since according to the impugned notification the respondent has jurisdiction throughout the State of Punjab, he cannot be considered to be wanting in jurisdiction to deal with the petitioner's case. It has then been pointed out that under section 3 of the Act the State Government can appoint persons to assist the Excise and Taxation Commissioner in carrying out the purposes of the Act and the persons so appointed exercise such powers as may be conferred and perform such duties as may be required by or under the Act. Our attention has also been drawn to rule 3 which provides that application for registration by dealers under section 7 of the Act are to be made to the appropriate Assesing Authorities which would include the respondent. On behalf of the petitioner it has been stressed in reply that the respondent is empowered only to make assessment and not to entertain returns which had already been filed with the existing appropriate Assessing Authority at Amritsar in accordance with law, and that merely because the respondent is empowered to make assessment, he cannot automatically, without some positive order, take on his own file pending cases from the files of other appropriate Assessing Authorities already seized of those cases.

In so far as the notification attached with the petition is concerned, its legality has not been successfully impeached before us with the result that the appointment of the respondent must be held to be perfectly lawful and assessments made by him cannot be considered to be without jurisdiction. The short question falling for determination is whether the impugned notices, Annexures 'A' to 'E' attached with the writ petition, are tainted with any such legal infirmity as would justify their being struck down.

It is not disputed before us that there is already in existence an appropriate Assessing Authority functioning at Amritsar as per notification of 1949 (Annexure 'A' to the writ petition) with whom the returns for the assessment periods in question have been duly filed by the petitioner and taxes according to the petitioner's own estimates have been paid; indeed that Assessing Authority was already seized of the present assessment proceedings when suddenly the respondent called upon the petitioner

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to appear before him with the relevant books of account, etc. The two assessing authorities mentioned above, it appears, possess co-ordinate jurisdiction and what is impressed upon us is that there is no law under which these two authorities can concurrently be seized of the same assessment proceedings, one sitting at Amritsar and the other at Chandigarh empowered to call upon the petitioner indiscriminately to appear before one or the other in respect of the same assessment. It is contended that if this were permissible then after the petitioner's appearance before the respondent in pursuance of the impugned notices, the next appearance of the petitioner might well be required before the Assessing Authority at Amritsar and in this manner the petitioner might be required to carry all his books of account, etc., to one or the other of the two appropriate Assessing Authorities arbitrarily. This, according to the petitioner's submission, is contrary to the scheme of the Act and is also violative of the rules of natural justice. The counsel has sought to illustrate his point regarding the statutory scheme by drawing our attention to some of the rules requiring the appropriate Assessing Authority to pass orders from stage to stage against the dealers within his jurisdiction and has stressed that in certain circumstances the Assessing Authority may require monthly returns instead of quarterly. Rules 20 to 25 have specifically been relied upon in this connection. It is suggested that the statute broadly contemplates one assessing authority and not two authorities concurrently dealing with a particular dealer's assessment. Two appropriate Assessing Authorities dealing with the same assessment of a dealer is, according to the petitioner's submission not contemplated by the statutory scheme, as indeed it could not have been contemplated without intending to cause confusion and inefficiency. That one of such Authorities exercising co-ordinate jurisdiction should be sitting at Chandigarh is, according to the petitioner, still more inconsistent with the statutory scheme.

The statutory scheme of the Act and the Rules does clearly provide for assessment of a dealer by the Assessing Authority within whose jurisdiction the dealer's place of business, or the head-office of his business in case of a dealer having several places of business, is situated, and

prima facie it contemplates the place of assessment proceedings ordinarily to be at the dealer's place of business, but the place of proceedings for assessment does not seem to us to go to the jurisdiction of the assessing authority. The "appropriate Assessing Authority" as noticed earlier includes such other person as the State Government may appoint under section 3 of the Act and authorise to make assessment in respect of any particular dealer, but the learned Advocate-General did not seriously urge that this provision contemplates the existence of two Assessing Authorities, one sitting and functioning at Chandigarh and the other at Amritsar dealing concurrently with the assessment proceedings of a dealer whose place of business is at Amritsar. We do not mean, and of course we do not hold, that an assessment made by the respondent in respect of a dealer whose place of business is at Amritsar would be open to be struck down as invalid for want of inherent jurisdiction, and this, not even if the assessment proceedings had properly been commenced before the Assessing Authority functioning at Amritsar; nor do we hold that an irregular manner of seizing of an assessment proceeding would by itself attract jurisdictional infirmity necessarily vitiating a final assessment order. All that we hold in the instant case is that without a proper order transferring assessment proceedings completely from the file of the appropriate Assessing Authority actually seized of the present assessment proceeding at Amritsar, to the record of the respondent at Chandigarh, on a proper consideration of both the exigencies of tax collection and inconvenience to be caused to the assessee, the respondent's action is operating to the serious prejudice of the ptitioner's rights, and the respondent should be restrained from so acting. In our opinion there should be a proper, precise and lawful order, transferring the petitioner's assessment proceedings from the record of the appropriate Assessing Authority actually seized of the matter, by which he would be bound, to that of the respondent. It is true that there is no provision in the Act specifically empowering transfer of pending proceedings, but in case there are two lawful appropriate Asessing Authorities in respect of a dealer, we think that this power must be held to be inherent and implicit in the Excise and Taxation Commissioner, who is the final controlling Authority and is empowered to superintend the administration and the collection of tax leviable under the Act. This power

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of superintendence is expressly conferred by Rule 69. In so far as the objection relating to the place of assessment is concerned, it is clear that the statutory scheme does not expressly talk of the place where assessment is to be made, though the general trend does seem to suggest that *prima facie* the assessment proceedings should be held at the dealer's place of business or at least at a place which causes the least inconvenience and harassment to the assessee, of course consistently with the exigencies of tax collection. In order to assess a dealer it may, in certain circumstances, be necessary in the interest of efficiency and convenience, both of the dealer and of the administration, to assess him in a place other than where his place of business is situated. The nature and volume of the dealer's business operations may be such as require investigation into his affairs in a place other than his place of business or he may be so connected with various other individuals or organisations in the matter of his business that proper assessment requires the assessment proceeding to be held at such other place. But those are the factors among others which fall for consideration by the determining authority when the transfer of assessment proceedings is determined.

The contention that the power of transfer in order to conform to the rules of natural justice should not be uncontrolled and unguided and there must be some express rules on the point, and where there are no rules such power cannot be deemed to exist, has not appealed to us. We have already expressed our view that this power inheres in the Commissioner. Now vesting as this power to transfer from one appropriate Assessing Authority to another does in a very senior responsible officer like the Commissioner under rule 69, it is in our opinion hedged in by the consideration of exigencies of tax collection and the convenience of the dealer and so cannot be considered to be arbitrary, naked, unfettered or uncontrolled so as to enable the Commissioner arbitrarily to pick and choose assessees subjecting them to discriminatory treatment. The exercise of this discretionary power is sufficiently guided and controlled by the statutory purpose to be achieved by the statute, viz., the convenient and efficient assessment and collection of the tax, of course consistent with the reasonable convenience of the particular dealer.

Its abuse and misuse in a given case can be set right at the instance of the aggrieved party in appropriate proceedings, but the discretion can by no means be held to be violative of Article 14 of the Constitution, as it has at one stage been sought to be argued. It must be repeated that there is no fundamental right in an assessee to be assessed in a particular area or locality and the argument of inconvenience is also inconclusive.

For the foregoing reasons we are constrained to allow this petition and quash the impugned notices. It would of course be open to the Commissioner to pass a proper order of transfer in accordance with law and in the light of the observations made above. We should, however, like to point out that it is desirable that some precise rules in regard to the transfer of pending assessments are made under the statute so as to facilitate proper and convenient assessment and collection of tax consistently with the convenience of the dealers. This would reduce the chances of unfounded allegations in most petitions in this Court and would facilitate smoother assessment and collection of tax. In the peculiar circumstances of the case, there would be no order as to costs.

B. R. T.