(2017) 01 AHC CK 0236

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 574 of 2012

Commissioner, Commercial Tax APPELLANT

Vs

S/S Urvashi Synthetics Processors Pvt. Ltd. RESPONDENT

Date of Decision : 12-01-2017

Acts Referred:

Citation : (2017) 95 UPTC 202

Hon'ble Judges : Ashwani Kumar Mishra, J.

Bench : Single Bench

Advocate : Standing Counsel, for the Applicant; Shubham Agrawal, Advocate, for the Opposite Party

Final Decision : Dismissed

Judgement

Ashwani Kumar Mishra, J. -The Tribunal has dismissed the appeal of the revenue and has thereby confirmed the order passed by the First Appellate Authority, which records that there was no intention on the part of the assessee to evade payment of tax, and consequently, no occasion arose for levying penalty under section 54(1)(14) of the U.P. Vat Act.

2. Although various submissions have been advanced by the learned standing counsel, who impeach the order of the Tribunal, but no infirmity could be shown in the findings returned in the order of the First Appellate Authority, and the Tribunal that there was no intention on the part of the assessee to evade tax.

3. Shri Shubham Agrawal, who has appeared for the respondent, submits that the findings returned in the order of the Tribunal are not required to be reappraised by this court.

4. It has not been shown that the order of the Tribunal is erroneous, or that the findings returned in that regard suffer from any error of law, as such, no interference in the matter is called for.

5. This revision is, accordingly, dismissed.

