(2016) 01 AHC CK 0303

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 928 of 2011

Commissioner Commercial Tax Lko.	APPELLANT
Vs	
M/S Kailash Paper Products Ltd.	RESPONDENT

Date of Decision : 25-01-2016

Acts Referred:

Citation : (2016) 92 UPTC 178

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : S.C, for the Applicant

Final Decision : Dismissed

Judgement

Bharati Sapru, J.—Cause shown is sufficient; delay in filing the revision is condoned. This revision has been filed by the State for the assessment year 2004-05 against the order of the Tribunal dated 08.07.2011. The question of law referred to is hereunder:-

"Whether under the facts and circumstances of the case, the Trade Tax Tribunal as was legally justified in granting heavy reduction in taxable turnover and tax assessed by the assessing authority as well as on the basis of adverse material found at the time of survey dated 26.6.2004 and 5.8.2004?"

2. The Tribunal has given some reduction in the taxable turnover of the assessee after examining the material evidence found during three surveys made on the site of the assessee. The Tribunal records that the entire production was being done on using electricity and, therefore, has given some concessions towards the fuel that was alleged to have been used.

3. In view of the findings of fact recorded by the Tribunal, no question of law arises. No other question was argued.

4. This revision has no merit, it is dismissed. No costs.