(1988) 04 AHC CK 0068

In the Allahabad High Court

Case No : Sales Tax Revision No. 1058 of 1986

Commissioner of Sales Tax APPELLANT

Vs

Jrusgu Discs Private Ltd. RESPONDENT

Date of Decision : 05-04-1988

Acts Referred:
Uttar Pradesh Sales Tax Act, 1948 — Section 11(1)

Citation : (1988) 71 STC 436

Hon'ble Judges : R.R. Misra, J

Bench : Single Bench

Final Decision : Dismissed

Judgement

R.R. Misra, J.—This revision has been filed against an order dated 30th June, 1986 passed by a Division Bench of the Sales Tax Tribunal under which it has been directed that the appeal be listed for hearing before a single Member Bench.

2. Admittedly, the second appeal is still pending before the Tribunal. Learned counsel for the assessee has raised a preliminary objection regarding maintainability of this revision in this Court. After hearing learned counsel for the parties, I find that there is considerable force in the said preliminary objection. Under Sub-section (1) of Section 11 of the U. P. Sales Tax Act (hereinafter referred to as "the Act") a revision lies before the High Court only against an order passed under Sub-section (4) or (5) of Section 10 of the Act. From a bare reading of the aforesaid Sub-sections (4) and (5) of Section 10, it is clear that the orders contemplated by the said two sub-sections are final orders which finally dispose of the appeal before the Tribunal. In my opinion, the present order which is subject-matter of consideration before me is not an order contemplated by the aforesaid Sub-sections (4) and (5) of Section 10 of the Act and no revision lies against the same. In these circumstances, I find that the present revision is not maintainable. It is accordingly dismissed with costs.