(1985) 11 AHC CK 0033

In the Allahabad High Court

Case No : Sales Tax Revision No. 120 of 1981

Commissioner of Sales Tax	APPELLANT
Vs	
Munna Lal Anil Kumar	RESPONDENT

Date of Decision : 28-11-1985

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

Citation : (1986) 62 STC 101

Hon'ble Judges : K.N. Misra, J

Bench : Single Bench

Advocate : The Chief Standing, for the Appellant;

Final Decision : Dismissed

Judgement

K.N. Misra, J.—Heard learned standing counsel and perused the impugned order dated 23rd February, 1981. The sole question which was urged by the learned standing counsel is whether on the facts and circumstances of the case and the material available on record, the learned Member, Sales Tax Tribunal, was legally justified in accepting the account books maintained by the assessee which were rejected by the lower assessing authority.

2. I have perused the impugned order passed by the Tribunal very carefully and I find that good reasons have been assigned for accepting the account books maintained by the assessee. The question whether account books should or should not have been accepted by the Tribunal is purely a question of fact and it raises no question of law so as to call for interference by this Court in revision filed u/s 11 of the U.P. Sales Tax Act, 1948. It has been held by me in Sales Tax Revision No. 620 of 1982 (Commissioner, Sales Tax, U.P., Lucknow v. Shyam Lal and Co. [1984] 57 STC 31) decided on 7th December, 1983, that:

A decision of Tribunal on facts is final, except where it can successfully be assailed on the ground that there is no evidence to support the findings on questions of fact recorded by the Tribunal or that the findings are based on inadmissible evidence or the same are contrary to evidence on record. But neither the question about the sufficiency or insufficiency of material on record in support of the finding arrived at, either rejecting or accepting the account books, nor the question about the correctness or otherwise of the inference drawn as regards genuineness, truthfulness and accuracy of the account books or as regards to veracity of any other evidence can be said to raise any question of law. The findings recorded on these matters are essentially questions of facts and the correctness of the same cannot be questioned and canvassed in revision u/s 11(1) of the Act.

Whether in a particular case the account books should have been accepted or rejected is essentially a question of fact and does not give rise to a question of law.

3. Thus, in view of the above, I do not find any question of law is involved for determination of the present revision so as to call for interference by this Court u/s 11(1) of the said Act. The case stands concluded by the finding of fact and I do not find any infirmity in that finding.

4. In the result, this revision fails and it is, accordingly, dismissed. No order as to costs.

