(1985) 02 AHC CK 0025

In the Allahabad High Court

Case No : S.T.R. No''s. 449 and 450 of 1984

Commissioner, Sales Tax — APPELLANT

Vs

Hindustan Crusher and Fertilizer Co. — RESPONDENT

Date of Decision : 26-02-1985

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

Citation : (1986) 61 STC 272

Hon'ble Judges : Anshuman Singh, J

Bench : Single Bench

Advocate : R.K. Agarwal, for the Respondent

Final Decision : Dismissed

Judgement

Anshuman Singh, J.—These two revisions have been filed u/s 11(1) of the U.P. Sales Tax Act arising out of the proceedings u/s 21 of,, the Act for the years 1978-79 and 1975-76. Since both the revisions have arisen against a common order, they are being disposed of together.

2. The only question involved in these two revisions is, whether the bone which are crushed and sold by the assessee-respondent is a crush- d bone or organic fertiliser. The Tribunal on the basis of the evidence on record has recorded a finding of fact that commodity manufactured by the assessee-respondent is organic fertiliser and is not crushed bone.

3. Learned standing counsel appearing for the department has not been able to assail the findings recorded by the Tribunal. The department itself has been treating the commodity manufactured by the respondent-assessee as organic fertiliser in the previous years and the tax was always imposed treating it as organic fertiliser. The Tribunal has also recorded a finding that the respondent-assessee crushes bones of the animals and the said commodity is being used as fertiliser and the respondent-assessee does not manufacture crushed bones. In view of the aforesaid fact, the order passed by the Tribunal deserves to be

maintained and does not suffer from any error of law.

4. In the result, the revisions fail and are accordingly dismissed. There will be no order as to costs.