(2000) 08 AHC CK 0019

In the Allahabad High Court

Case No : Sales Tax Revision No. 383 of 1991

Commissioner, Sales Tax — APPELLANT

Vs

Ved Traders — RESPONDENT

Date of Decision : 25-08-2000

Acts Referred:

Citation : (2002) 127 STC 325

Hon'ble Judges : R.K. Agrawal, J

Bench : Single Bench

Advocate : B.K. Pandey, for the Appellant; R.R. Agrawal, for the Respondent

Final Decision : Dismissed

Judgement

R.K. Agrawal, J.—The Commissioner of Sales Tax, U.P., Luck-now, feeling aggrieved by the order dated December 4, 1990 passed by the Sales Tax Tribunal, Meerut Bench-I, Meerut, in Appeal No. 8 of 1988 relating to the assessment year 1981-82 has filed the present revision u/s 11 of the U.P. Sales Tax Act, 1948.

2. The facts of the case in brief are that the assessee-opposite party is a registered dealer under the provisions of the Act and is engaged in the business of gur, foodgrains, oil cake and salt, etc. For the assessment year 1982-83 the assessee-opposite party had disclosed its taxable turnover at Rs. 8,33,662.52 which was disbelieved by the assessing authority, who determined the taxable turnover at Rs. 15,52,106.05. In the first appeal filed by the assessee, the Assistant Commissioner (Judicial) by order dated November 24, 1987 had upheld the assessment order.

3. Feeling aggrieved by the said order the assessee-opposite party filed an appeal u/s 10 of the Act before the Tribunal. The Tribunal vide impugned order had partly allowed the appeal filed by the assessee and had reduced the taxable turnover.

4. I have heard Sri B.K. Pandey, learned Standing Counsel appearing for the applicant and Sri R.R. Agrawal, learned counsel appearing for the assessee-opposite party.

5. Learned counsel for the applicant submitted that in the survey made on November 17, 1982 certain loose papers numbering nine were seized which disclosed that the assessee-opposite party had been indulging in transaction outside its books of accounts. The said papers revealed the total transaction of Rs. 2,04,072.71. The Tribunal had held that the loose papers were not recorded in the books of accounts by the assessee-opposite party. It had maintained the determination of turnover made by the assessing authority in respect of other commodities except gur, where it had sustained the addition of Rs. 1 lac only. It may be mentioned here that out of the nine loose papers only one paper contained the entries of gur, the total of which came to about Rs. 90,000 including the debit and credit entries and, therefore, the enhancement by one lac made by the Tribunal after taking into consideration the entire facts and circumstances of the case, cannot be said to be arbitrary or is based on irrelevant materials. The order of the Tribunal does not suffer from any infirmity.

6. The revision lacks merit and is dismissed.