(2007) 03 AHC CK 0283

In the Allahabad High Court

Commissioner, Trade Tax APPELLANT

Vs

Yash Udyog RESPONDENT

Date of Decision : 19-03-2007

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

Citation : (2009) 20 VST 270

Hon'ble Judges : Rajes Kumar, J

Bench : Single Bench

Final Decision : Dismissed

Judgement

Rajes Kumar, J.—Present revision u/s 11 of the U.P. Trade Tax Act, 1948 (hereinafter referred to as "the Act") is directed against the order of Tribunal dated December 29, 2000 relating to the assessment year 1995-96.

2. Dealer/opposite party (hereinafter referred to as "the dealer") was issued recognition certificate for purchase of CI castings to be used in the manufacturing of steel components, automobiles, tractor parts and diesel engine. Recognition certificate was cancelled on the ground that the dealer was not himself manufacturing the above goods but was getting the goods manufactured through some other parties on job-work basis. Being aggrieved by the order of the assessing authority dealer filed appeal before the Deputy Commissioner (Appeals), Agra, who allowed the appeal and set aside the order of the assessing authority. Commissioner of Trade Tax filed appeal before the Tribunal. The Tribunal by the impugned order rejected the appeal and confirmed the order of the first appellate authority.

3. Heard the learned Standing Counsel.

4. I do not find any error in the order of Tribunal. In the case of Bulbu Prasad Amarnath v. Commissioner of Sales Tax reported in [1964] 15 STC 46, division bench of this Court held as follows:

In order to become a manufacturer of linseed oil, it is not essential that he should himself produce oil from oil seeds with his own machinery in his own premises. If he gets oil-seed crushed into oil through a servant or agent, the law regards him as having done the crushing himself and he will be a manufacturer of linseed oil.

5. Present revision is squarely covered by the aforesaid decision. In the aforesaid case it has been held that it is not necessary that the goods should be manufactured by dealer. The goods manufactured through the third party on job-work basis has also been considered as the manufacturing carried on by the dealer.

6. Respectfully following the aforesaid decision, order of the Tribunal is upheld.

In the result, revision has no force and is accordingly, dismissed.

