(1994) 06 AP CK 0037

In the Andhra Pradesh High Court

Case No : Tax Revision Case No''s. 119, 120, 121 and 122 of 1991

Dwarampudi Veeraraghva Reddy and Others — APPELLANT

Vs

State of Andhra Pradesh — RESPONDENT

Date of Decision : 20-06-1994

Acts Referred:

Citation : (1995) 98 STC 109

Hon'ble Judges : S.S. Mohammed Quadri, J;P.L.N. Sarma, J

Bench : Division Bench

Advocate : S.R. Ashok, for the Appellant; Government Pleader for Commercial Tax, for the Respondent

Judgement

Syed Shah Mohammed Quadri, J.—These four tax revision cases relate to the same assessee and raise common questions and are therefore disposed of by this common order. T.R.C. Nos. 120 and 121 of 1991 deal with the question of assessment whereas T.R.C. Nos. 119 and 122 of 1991 deal with the question of levy of penalty.

2. In these cases the Tribunal found that there had been wilful suppression of the turnover and upheld the action of the authorities in imposing the penalty. The Tribunal also noted that the first appellate authority having considered the facts and circumstances of the case reduced the penalty from five times the tax due, to two times the tax due. Taking the view that the appellate authority had been lenient in reducing the penalty, the Tribunal declined to interfere in the appeal. The orders of the Appellate Tribunal are assailed in these T.R.Cs.

3. Two contentions are raised by Shri S. R. Ashok, learned counsel for the petitioners. The point that was urged before the authority was that there was no provision in the Act authorising the concerned officer to make inventory of the accounts. However, Shri S. R. Ashok gave a different turn to this question before us contending that the concerned officer who had carried out raids and inventory was not conferred with the power to do so; this is the first contention. We are

not inclined to go into this question as it was not raised before any of the authority below. The second contention is that there is no suppression of the turnover. This is a question of fact and the Tribunal found that there had been wilful suppression. We are therefore, unable to interfere with the findings recorded by the Tribunal. There are no merits in the T.R.Cs. They are accordingly dismissed but in the circumstances without costs.

4. Petitions dismissed.

