

(2016) 05 AHC CK 0335

In the Allahabad High Court

Case No : Sales/Trade Tax Revision No. 188 of 2016

M/S Kone Elevator Pvt. Ltd.

APPELLANT

Vs

Commissioner, Commercial Tax

RESPONDENT

Date of Decision : 31-05-2016

Acts Referred:

Citation : (2016) 93 UPTC 343

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : Rishi Raj Kapoor, Advocate, for the Applicant; B.K. Pandey, Standing Counsel, for the Opposite Party

Final Decision : Disposed Off

Judgement

Bharati Sapru, J.— Heard Shri Rishi Raj Kapoor, learned counsel for the revisionist and Shri B.K. Pandey, learned Standing Counsel for the State.

2. The Tribunal has granted 80 per cent stay of the impugned demand. The appeal is pending consideration and is likely to be heard. The Tribunal is right in saying that the revisionist has not adduced any evidence with regard to its financial condition and merely a bald statement has been made before the Tribunal that the financial condition is not good.

3. It is because of the prima facie merits of the case the Tribunal has granted 80 per cent stay. It is open to the revisionist to approach the Tribunal again for further relief against the impugned demand of 20 per cent. In case the revisionist approach the Tribunal with proper application and proper explanation, the Tribunal may consider the same for further relief in accordance with law.

4. The revision is thus disposed of accordingly.