(2017) 02 AHC CK 0194

In the Allahabad High Court

Case No : Trade Tax Revision No. 56 of 2017

M/S Logix Buildtech (P) Limited APPELLANT

Vs

Commissioner, Commercial Tax RESPONDENT

Date of Decision : 17-02-2017

Acts Referred:

Citation : (2017) 95 UPTC 335

Hon'ble Judges : Ashwani Kumar Mishra, J.

Bench : Single Bench

Advocate : Rishi Raj Kapoor, Advocate, for the Applicant; C.S.C, for the Opposite Party

Final Decision : Disposed Off

Judgement

Ashwani Kumar Mishra, J.—Supplementary affidavit filed today is taken on record.

2. It is contended on behalf of the revisionist that it had awarded work''s contract and the contractor has already paid tax for the goods and materials utilized for construction. It is submitted that the revisionist has also deducted tax from the account of the contractor and has deposited the same with the State. Submission is that in such circumstances, the first appeal filed be heard without insisting upon the revisionist to deposit any further amount.

3. Learned Standing Counsel on the other submits that the order of the tribunal does not require any interference.

4. From the materials placed, it transpires that the issue is as to whether the revisionist is liable to pay tax for the goods utilized towards construction of certain building for which contract has already been awarded to a third party. According to the revisionist, pursuant to such work''s contract the contractor has already paid tax upon the goods utilized for construction. Such issues are required to be determined in first appeal.

5. In such circumstances, I am of the opinion that ends of justice would be met in directing the first appellate authority to decide the matter on merits without insisting upon the assessee to deposit any amount, at this stage. The assessee, however, shall furnish security other than cash or bank guarantee for the amount in question.

6. In the facts and circumstances, it would be appropriate to further observe that the appellate authority shall make all endeavours to dispose of the appeal, at the earliest, and no unnecessary adjournment would be allowed.

7. With the aforesaid observations/directions, the present revision is disposed of.

