(2001) 05 AHC CK 0024

In the Allahabad High Court

Case No : Trade Tax Revision No. 364 of 2001

N.A. Traders APPELLANT

Vs

Commissioner of Trade Tax RESPONDENT

Date of Decision : 16-05-2001

Acts Referred:

Citation : (2002) 128 STC 653

Hon'ble Judges : Sudhir Narain, J

Bench : Single Bench

Final Decision : Allowed

Judgement

Sudhir Narain, J.—Heard learned counsel for the applicant and the learned Standing Counsel.

2. The learned Tribunal, by the impugned order dated March 14, 2001 has not accepted the claim of the applicant on the ground that the applicant failed to submit form III-A. Learned counsel for the applicant submitted that the applicant had in fact received form III-A and it wanted to submit before the Tribunal but the applicant could not get an opportunity. The applicant has annexed form III-A in this revision.

3. Considering the facts and circumstances of the case and after hearing learned counsel for the parties I am of the view that the applicant may submit form III-A before the Tribunal. In case the form III-A is submitted the department shall get an opportunity to submit its objection and submit any evidence in rebuttal.

4. In view of the above the revision is allowed. The impugned order dated March 14, 2001 is hereby set aside. The Trade Tax Tribunal, Kanpur, shall decide the appeal afresh keeping in view the observations made above.