(2010) 03 P&H CK 0058

In the Punjab And Haryana At Chandigarh

Narinder Kumar and Co. APPELLANT

Vs

State of Punjab etc. RESPONDENT

Date of Decision : 29-03-2010

Acts Referred:

Punjab General Sales Tax Act, 1948 — Section 22

Citation : (2010) 03 P&H CK 0058

Hon'ble Judges : Mehinder Singh Sullar, J;Ashutosh Mohunta, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

Ashutosh Mohunta, J.—The petitioner has filed this application/petition u/s 22(2) of the Punjab General Sales Tax Act, 1948 (for short ''the Act'') seeking a direction to the Sales Tax Tribunal, Punjab for referring the questions of law arising out of judgement dated 29.5.1996, in Appeal No. 663 and order dated 20.5.1997, passed in Misc.application No. 152 of 1996-97.

2. The petitioner-firm is engaged in the business of oil and de-oil cakes. The case of the applicant-petitioner for assessment under the Act was taken up with respect to assessment year 1989-90 and the Assessing Authority, Muktsar created an additional demand of Rs. 7,16,015.00 vide order dated 12.3.1993. The assessee had declared that he was having dealings with M/s Jai Bharat Traders, Hanumangarh Junction, Rajasthan who is a registered dealer. On enquiry, the Assessing Authority found that M/s Jai Bharat Traders, Hanumangarh Junction, Rajasthan is not a registered dealer and that there was a sudden spurt in the sales from a few thousands to Rs. 92,90,700/-. It was also found that there was no stock of any kind. This fact was confirmed by the assessing authority from the Rajasthan Authorities and thus, additional demand was raised against the assessee and penalty was also imposed.

3. The Deputy Excise & Taxation Commissioner (Appeals) as well as the Presiding Officer, Sales Tax Tribunal, Punjab upheld the additional demand made by the

Assessing Authority.

4. Against the order passed by the Tribunal, the petitioner filed an application for referring the matter to the High Court, but the same was dismissed. It is against this order the present application has been filed.

5. We have perused the impugned orders passed by the Authorities under the Act and we find that no substantial question of law arises in the present case for determination, as the entire case hinges on the factual matrix and no question of law arises. The applicant-petitioner has been found to have given false information that he had been dealing with M/s Jai Bharat Traders, Hanumangarh Junction, Rajasthan, who has not been found to be a registered dealer. On enquiry, it has been found that M/s Jai Bharat Traders, has not received any goods during 1989-90 worth Rs. 92,98,900/-. The consignment sales have been shown to avoid payment of tax. All the authorities below have recorded a finding of fact that the transactions were not genuine.

6. In view of the above, this petition is dismissed as no question of law arises.

