
(2016) 06 AHC CK 0072

In the Allahabad High Court

Case No : Sales/Trade Tax Revision No. 210 of 2016

N/S Kailash Coal And Coke Co. Ltd.

APPELLANT

Vs

The Commissioner, Commercial Tax

RESPONDENT

Date of Decision : 02-06-2016

Acts Referred:

Citation : (2016) 93 UPTC 342

Hon'ble Judges : Pankaj Mithal, J.

Bench : Single Bench

Advocate : Rohit Ranjan Agarwal, Advocate, for the Applicant; C.S.C, for the Opposite Party

Final Decision : Disposed Off

Judgement

Pankaj Mithal, J.—Heard Sri Rohit Ranjan Agarwal, learned Counsel for the revisionist as well as learned Standing Counsel for the respondent.

2. A similar and identical matter of the same party, Sales/Trade Tax Revision No.42 of 2016 has been disposed of vide order dated 19.2.2016. Therefore, it is considered appropriate to dispose of this revision also in the same terms.

3. The Tribunal has granted 85% stay of the disputed amount of tax subject to furnishing of security. In the facts and circumstances of the case subject to revisionist depositing the balance 15% of disputed amount of tax in the shape of security other than cash or bank guarantee to the satisfaction of the assessing authority within a period of two weeks from today, no coercive measures may be taken against the assessee.

4. The appeal of the assessee itself may be decided expeditiously on merits and in accordance with law within a period of three months from the date a certified copy of this order is being placed before the authority. A copy of this order may be placed before the authority concerned within next ten days.

5. The revision stands disposed of in the above terms.