(1997) 04 AHC CK 0134

In the Allahabad High Court

Case No : Trade Tax Revision No. 601 of 1996

Shriram Pistons and Rings Ltd. APPELLANT

Vs

Commissioner, Trade Tax RESPONDENT

Date of Decision : 15-04-1997

Acts Referred:
Uttar Pradesh Sales Tax Act, 1948 — Section 11

Citation : (2003) 133 STC 39

Hon'ble Judges : M.C. Agarwal, J

Bench : Single Bench

Advocate : Bharat Ji Agarwal and Rakesh Kumar Agarwal, for the Appellant; C.S. Singh, for the Respondent

Final Decision : Partly Allowed

Judgement

M.C. Agarwal, J.—By this revision petition u/s 11 of the U.P. Trade Tax Act the dealer revisionist challenges an order dated March 15, 1996, passed by the Trade Tax Tribunal, Ghaziabad, whereby it partly allowed the dealer''s appeal and confirming orders of the authorities below on certain points remitted the matter to the assessing officer for decision on certain other points.

2. I have heard Sri Bharat Ji Agarwal, Advocate assisted by Sri Rakesh Kumar Agarwal, learned counsel for the revisionist and Sri C.S. Singh, learned Standing Counsel for the Commissioner, respondent.

3. The first point relates to a turnover of Rs. 7,07,740 which according to the dealer was transfer of stock to its Delhi branch while the authorities below have treated the same to be inter-State sales made to M/s. Inalsa Pvt. Limited of Delhi.

4. The dealer admittedly, has a depot at Delhi from where it conducts its business. During the year under consideration the goods worth Rs. 67,15,831 were sent to the said depot by way of stock transfer out of which stock transfer of goods worth Rs. 60,09,091 has been accepted.

5. A similar controversy arose in the dealer''s revision petition No. 600 of 1996 for the immediately preceding year 1985-86 and by order dated April 11, 1997* it has been held that there was no reason to treat a part of the turnover as inter-State sales. The dealer''s contention that the sales made to Inalsa Pvt., Limited were sales from the *Reported as Shriram Pistons & Rings Ltd. v. Commissioner of Trade Tax in 1997 UPTC 921. Delhi depot and not inter-State sales from the Ghaziabad factory has been accepted. The facts and circumstances in the year under consideration are similar and following that order the Tribunal''s finding on this point is reversed and it is held that the transfer of goods worth Rs. 7,07,740 was by way of stock transfer and not by way of inter-State sales.

6. The next point raised is about a turnover of Rs. 71,040 which the dealer claimed to be export sales. The Tribunal has held that the export of goods was not established. This is a finding of fact and no cause for interference in revisional jurisdiction is made out.

7. The third point raised is about the levy of additional tax on Central sales tax. The learned counsel for the revisionist contended that in view of the circular issued by the State of U.P. the dealer could move to the assessing officer for the remission of the additional sales tax and, therefore, this plea is not pressed in this revision petition.

8. No other point was raised or pressed before me. In the result, the revision petition is partly allowed.

