
(2016) 03 AHC CK 0236

In the Allahabad High Court

Case No : Sales/Trade Tax Revision No. 82 of 2016

Sunworld Developers Pvt. Ltd.

APPELLANT

Vs

Commissioner of Commercial Tax

RESPONDENT

Date of Decision : 18-03-2016

Acts Referred:

Citation : (2016) 93 UPTC 249

Hon'ble Judges : Pankaj Mithal, J.

Bench : Single Bench

Advocate : Nishant Mishra, Advocate, for the Applicant; C.S.C, for the Opposite Party

Final Decision : Disposed Off

Judgement

Pankaj Mithal, J.—The first appeal of the revisionist is pending before the Additional Commissioner (Appeals). The revisionist has already been granted interim protection by the tribunal and the realisation of the disputed amount of tax has been stayed provided it furnishes security of the 95% of the disputed amount and deposits the balance 5% of the amount.

2. The revisionist by means of this revision wants that balance 5% amount which has been directed to be deposited may also be stayed.

3. The revision only for the stay of the realisation of the balance amount and challenging the interlocutory order of partial stay is not maintainable particularly when no question of law is involved and all legal aspects arising are open for adjudication by the appellate authority.

4. In view of the above, this Court does not feel inclined to entertain the revision and it is accordingly disposed of with the expectation that the Additional Commissioner (Appeals) would decide the appeal of the revisionist within three months from the date of production of certified copy of this order provided 5% amount as directed by the tribunal is deposited within three weeks from today.

5. The revision is disposed of.