
(2016) 05 AHC CK 0326

In the Allahabad High Court

Case No : Sales/Trade Tax Revision No. 183 of 2016

Sunworld Developers Pvt. Ltd.

APPELLANT

Vs

Commissioner of Commercial Tax

RESPONDENT

Date of Decision : 30-05-2016

Acts Referred:

Citation : (2016) 93 UPTC 354

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : Nishant Mishra, Advocate, for the Applicant; B.K.Pandey, Standing Counsel, for the Opposite Party

Final Decision : Disposed Off

Judgement

Bharati Sapru, J.—Heard Sri Nishant Mishra, learned Counsel for the revisionist as well as Sri B.K. Pandey, learned Standing Counsel for the State.

2. The Tribunal has granted 95% stay and has demanded security in cash to the extent of 5%. Learned Counsel for the revisionist states that for the previous year 2013-14 the matter has been sent on remand by the first appellate authority to the assessing authority for a re-decision. The matter on remand is pending consideration and is likely to be heard within the next one year.

3. In view of the fact that in identical circumstances a decision has been taken in favour of the revisionist for consideration by way of remand, which is yet to be decided, this Court deems it proper that a security other than cash or bank guarantee may be taken from the revisionist for the entire amount subject to the satisfaction of the assessing authority. This arrangement may be continued till the assessment is finalized.

4. The revision is disposed of as above. No costs.