(2017) 01 AHC CK 0125

In the Allahabad High Court

Case No : Sales/Trade Tax Revision No. 1185 of 2012

The Commissioner, Commercial Tax — APPELLANT

Vs

M/S H.M. Overseas — RESPONDENT

Date of Decision : 03-01-2017

Acts Referred:

Citation : (2017) 95 UPTC 144

Hon'ble Judges : Ashwani Kumar Mishra, J.

Bench : Single Bench

Advocate : Standing Counsel, for the Applicant

Final Decision : Dismissed

Judgement

Ashwani Kumar Mishra, J.—This revision is filed by the State challenging the orders passed by the first Appellate Authority, as well as the Tribunal, which holds that there was no intention on part of the assessee to evade payment of tax and therefore, penalty in terms of Section 54 (1)(14) of the U.P. Value Added Tax Act is not leviable.

2. Learned Counsel for the State submits that relevant forms had not been properly filled by the assessee, and therefore, there would be presumption that the assessee intended to evade payment of tax.

3. I have heard learned Standing Counsel and have perused the materials brought on record.

4. From the perusal of the materials placed, this Court finds that the first Appellate Authority, as well as the Tribunal, upon examination of facts and materials adduced, have come to a conclusion that there was no intention on part of the assessee to evade payment of tax. Such finding on the factual aspects has been returned upon perusal and due analysis of facts and materials brought on record, which have not been shown to be perverse or erroneous.

5. This Court, in exercise of revisional jurisdiction, would not embark upon task

of reassessment of facts. No question of law arises for consideration of this Court in the instant revision.

6. Revision, accordingly is devoid of any merits, and is rejected.

