(2016) 02 AHC CK 0314

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 931 of 2011

The Commissioner, Commercial Tax — APPELLANT

Vs

M/S Manokamna Distributors — RESPONDENT

Date of Decision : 18-02-2016

Acts Referred:

Citation : (2016) 92 UPTC 261

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : Standing Counsel, for the Applicant; Rishi Raj Kapoor, Advocate, for the Opposite Party

Final Decision : Dismissed

Judgement

Bharati Sapru, J.—Cause shown is sufficient; delay in filing the revision is condoned. This revision has been filed by the State for the assessment year 2009-10 against the order of the Tribunal dated 25.07.2011. The question of law referred to is hereunder:-

"Whether under the facts and circumstances of the case, the Trade Tax Tribunal was legally justified in setting aside the penalty order passed under Section 48 (5) of the U.P. Value Added Tax Act whereas the dealer was found carrying on the business beyond the books of account with an intention to evade the tax?"

2. The Tribunal has deleted the penalty imposed on the assessee under Section 48 (5) of the Act on the ground that no intention to evade any tax was found against the assessee and the assessee had produced all the tax paid invoices before the authority.

3. In view of the findings of fact recorded by the Tribunal no question of law arises. No other question was argued.

4. This revision has no merit, it is dismissed. No costs.

5. Sri R.R. Kapoor, Advocate has appeared on behalf of the assessee.

