(2017) 01 AHC CK 0123

In the Allahabad High Court

Case No : Sales/Trade Tax Revision No. 1184 of 2012

The Commissioner, Commercial Tax APPELLANT

Vs

M/S Orient Packaging Ltd RESPONDENT

Date of Decision : 03-01-2017

Acts Referred:

Citation : (2017) 95 UPTC 142

Hon'ble Judges : Ashwani Kumar Mishra, J.

Bench : Single Bench

Advocate : Standing Counsel, for the Applicant

Final Decision : Disposed Off

Judgement

Ashwani Kumar Mishra, J.—This revision has been preferred by the revisionist under section 58 of the U.P. Value Added Tax Act, challenging orders passed by the authorities accepting the explanation submitted by the assessee and thereby waiving the demand of penalty under section 54(1)(14) of the Act. The order passed by the authorities categorically record that there was no intention on part of the assessee to evade payment of tax and in such circumstances, it is held that no penalty could be levied.

2. Learned Standing Counsel appearing for the revenue submits that proper records were not maintained by the assessee, and therefore, the authorities have erred in holding that there was no intention on part of the assessee to evade tax.

3. Learned counsel for the opposite party on the other hand submits that there was no intention on its part to evade tax and the finding returned by the authorities is not liable to be reappraised in exercise of revisional jurisdiction by this Court.

4. I have heard learned counsel for the parties and have perused the materials brought on record.

5. From the perusal of materials placed, this Court finds that a categorical finding

has been returned by the authorities, in first appeal as well as by the tribunal that there was no intention on part of the assessee to evade payment of tax. Such finding is based upon perusal of materials brought on record before the authorities. Learned Standing Counsel has not been able to demonstrate that finding returned in that regard is perverse or erroneous.

6. In such circumstances, this Court is not required to reappraise the evidence so as to come to a different conclusion. No question of law arises for consideration in this case. Revision accordingly fails and is consigned to records.