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(2016) 01 AHC CK 0308

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 916 of 2011

The Commissioner, Commercial Tax — APPELLANT

Vs

S/S Basti Construction Co. — RESPONDENT

Date of Decision : 22-01-2016

Acts Referred:

Citation : (2016) 92 UPTC 177

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 1999-2000 against the order of the Tribunal dated 15.06.2011. The question of law referred to is hereunder:-

"Whether under the facts and circumstances of the case, the Commercial Tax Tribunal was legally justified in affirming the order passed by the first appellate authority accepting the claim of tax paid purchase without getting it verified from the assessing officer as proceeded under Section 12 B of the U.P. Trade Tax Act?"

2. The Tribunal has allowed the application filed by the assessee under Section 12 B of the Act by which certain additional evidence was filed. No reason was given by the revenue for not accepting the additional evidence found to be in order.

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.

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