(2016) 02 AHC CK 0323

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 949 of 2011

The Commissioner, Commercial Tax — APPELLANT

Vs

S/S Behari Ji Bartan Bhandar — RESPONDENT

Date of Decision : 02-02-2016

Acts Referred:

Citation : (2016) 92 UPTC 174

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : Standing Counsel, for the Applicant; Sri Vishwjeet, Advocate, for the Opposite Party

Final Decision : Dismissed

Judgement

Bharati Sapru, J.—Cause shown is sufficient; delay is condoned.

2. This revision has been filed by the State for the assessment year 2007-08 against the order dated 3.5.2011 passed by the tribunal.

3. The question of law referred to is as under:

"(i) Whether on the facts and in the circumstances of the case, the Trade Tax Tribunal was legally justified in affirming the order passed by the first appellate authority accepting the claim of the dealer with regard to no tax liability whereas the purchase made from unregistered dealer were found doubtful and purchase from such dealer were purchased from unregistered dealer attract tax liability?."

4. The Tribunal has accepted the claims of the dealer with regard to tax paid purchases made from selling dealer after recording findings that the transactions had been made with the selling dealers at a time when their registrations were good and valid and they have been cancelled subsequently.

5. In view of the findings recorded by the Tribunal, no question of law arises. I see no reason to interfere with the order of the tribunal. No other question was argued.

6. The revision is dismissed as above. No costs.

7. Shri Vishwjeet, Advocate has appeared on behalf of the assessee.

