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(2016) 02 AHC CK 0320

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 954 of 2011

The Commissioner, Commercial Tax APPELLANT

Vs

S/S Ganesh Agro Oils RESPONDENT

Date of Decision : 04-02-2016

Acts Referred:

Citation : (2016) 92 UPTC 192

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : S.C, for the Applicant; Sri Vishwjeet, Advocate, for the Opposite Party

Final Decision : Dismissed

Judgement

Bharati Sapru, J.—Heard Sri B.K. Pandey, learned Standing Counsel as well as Sri Vishwjit, who appears on behalf of the assessee.

2. Cause shown is sufficient; delay in filing the revision is condoned. This revision has been filed by the State for the assessment year 2006-07 against the order of the Tribunal dated 30.06.2011. The question of law referred to is hereunder:-

"Whether on the facts and in the circumstances of the case, the Tribunal was legally justified in granting heavy reduction in taxable turnover and tax assessed by the assessing authority as well as on the basis of adverse material found in survey dated 5.4.2006?"

3. The Tribunal has granted marginal reduction in the taxable turnover of the assessee, who was dealing in edible oils on the basis of materials found on record during the survey made on the site of the assessee. The Tribunal records that no adverse material was found during the survey to show that any purchases had been made by the assessee without payment of tax.

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

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

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