(2017) 03 AHC CK 0095

In the Allahabad High Court

Case No : Sales/trade Tax Revision Defective No. 190 of 2012

The Commissioner, Commercial Tax APPELLANT

Vs

S/S Krishna Pulses RESPONDENT

Date of Decision : 09-03-2017

Acts Referred:
Uttar Pradesh Value Added Tax Act, 2008 — Section 54(1)(14)

Citation : (2017) 95 UPTC 411

Hon'ble Judges : Ashwani Kumar Mishra, J.

Bench : Single Bench

Advocate : Standing Counsel, for the Applicant; Vishwjit, Advocate, for the Opposite Party

Final Decision : Dismissed

Judgement

Ashwani Kumar Mishra, J.—(Ref:- Delay Condonation Application No.87022 of 2012)

2. Heard.

3. Delay occasioned in filing of the revision has been explained to the satisfaction of the Court.

4. Application is allowed. Delay in filing of the revision is condoned.

Ashwani Kumar Mishra, J.—Heard learned Standing Counsel for the revisionist and Sri Vishwajit, learned counsel for the respondent.

6. The first appellate court as well as the tribunal had accepted the explanation submitted by the assessee that there was no intention to evade payment of tax, and as such, the penalty has been waived. It is recorded by the authorities that books of account have appropriately been maintained, and there is no inconsistency or error in the transactions reported.

7. Once on factual aspects, the first appellate court and the tribunal have

returned a finding that there was no intention to evade payment of tax. This Court would not be inclined to re-appraise the evidence in exercise of revisional jurisdiction.

8. The revision is, accordingly, dismissed.

