(2016) 01 AHC CK 0311

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 842 of 2011

The Commissioner, Commercial Tax	APPELLANT
Vs	
S/S. National General Industries Ltd.	RESPONDENT

Date of Decision : 29-01-2016

Acts Referred:

Citation : (2016) 92 UPTC 172

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.—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 7.1.2011 passed by the tribunal.

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

"(i) Whether under the facts and in the circumstances of the case, the Trade Tax Tribunal was legally justified in setting aside the penalty order passed u/s 13A(4) whereas the violation of provisions as contemplated u/s 13A (4) was wholly established on record.?."

4. The Tribunal has deleted the penalty imposed on the assessee under Section 13A(4) of the Act after recording findings that the assessee was a bona fide registered dealer and his transactions were duly recorded in the books of account. The deletion of penalty is justified.

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.