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(2016) 02 AHC CK 0297

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 84 of 2012

The Commissioner, Commercial Tax — APPELLANT

Vs

S/S Ram Lubhaya Vijay Kumar — RESPONDENT

Date of Decision : 17-02-2016

Acts Referred:

Citation : (2016) 92 UPTC 268

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : Standing Counsel, for the Applicant; Sri Piyush Agarwal, 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 21.06.2011. 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 setting aside the penalty order passed u/s 10-A of Central Sales Tax Act by holding that there was no misuse of Form-C by the petitioner in purchasing china clay and marble powder and sova boiled soap as raw material for manufacturing of soap and permitted in the central registration certificate?"

2. The Tribunal has deleted the penalty imposed under Section 10A of the Act after recording findings that there was no mensrea of the assessee to evade any tax. The penalty has, therefore, been deleted. The order passed by the Tribunal is justified in the facts and circumstances of the case.

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

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

5. Sri Piyush Agrawal, Advocate has appeared on behalf of the assessee.

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