(2016) 02 AHC CK 0321

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 957 of 2011

The Commissioner, Commercial Tax — APPELLANT

Vs

S/S Swastik Industries — 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 18.06.2011. The question of law referred to is hereunder:-

"Whether under the facts and circumstances of the case, the Trade Tax Tribunal as 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 ?"

3. The Tribunal has granted some reduction in the taxable turnover of the assessee after examining the matter at length and after examining the books of account of the assessee.

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.