(2016) 02 AHC CK 0304

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Defective No. 743 of 2011

The Commissioner, Commercial Tax, U.P., Lucknow — APPELLANT

Vs

S/S Eisher Good Earth Ltd. — RESPONDENT

Date of Decision : 26-02-2016

Acts Referred:

Citation : (2016) 92 UPTC 286

Hon'ble Judges : Bharati Sapru, J.

Bench : Single Bench

Advocate : S.C, for the Applicant

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 1985-86 against the order of the Tribunal dated 31.12.2010. The question of law referred to is hereunder:-

"Whether on the facts and in the circumstances of the case, the Trade Tax Tribunal and first appellate authority was justified in deleting the tax on the turnover of Rs. 1,81,72,160/- on the money received as material service performance security deposit?"

2. The concurrent orders have been passed by the first appellate authority and the second appellate authority by which no tax has been imposed on the assessee on the material service performance security deposits treating them not to be part of the sale price. The conclusion reached by the two authorities is correct.

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

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