

Allahabad High Court

The Commissioner Trade Tax U.P., ... vs S/S Bhagwashri Papers Pvt., Ltd., on 12 January, 2010

Court No. - 30

Case :- SALES/TRADE TAX REVISION No. - 1726 of 2006

Petitioner :- The Commissioner Trade Tax U.P., Lucknow

Respondent :- S/S Bhagwashri Papers Pvt., Ltd.,

Petitioner Counsel :- Standing Counsel

Hon'ble Bharati Sapru, J.

This revision has been filed by the State under Section 11(1) of the U.P. Trade Tax Act for the assessment year 1998-99 against the order of the Tribunal dated 5.5.2006. The questions of law referred to are hereunder :-

(i) Whether on the facts and in the circumstances of the case the Trade Tax Tribunal was justified in affirming the order passed by the first appellate authority accepting the claim of the dealer whereas return of the imported goods could not be established by the dealer on record and further the manufactured goods in comparison to the raw material purchased by the dealer was shown less as has been shown in the previous assessment year ?

(ii) Whether on the facts and in the circumstances of the case, the Trade Tax Tribunal was justified in affirming the order passed by the first appellate authority in holding that the dealer was not liable to tax on the purchases of baggas from unregistered dealers as baggas being residue of Sugar Cane are the same commodity ?

The Tribunal has come to the conclusion that the assessee is not liable to pay any tax on baggas as it is one and the same thing as Sugar, which is already tax paid.

In view of the findings of fact recorded by the Tribunal, no question of law arises.

This revision is dismissed.

Order Date :- 12.1.2010 S.P.