

Allahabad High Court

The Commissioner Trade Tax U.P., ... vs S/S Motvani Fire Works on 2 February, 2010

Court No. - 33

Case :- SALES/TRADE TAX REVISION No. - 1794 of 2006

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

Respondent :- S/S Motvani Fire Works

Petitioner Counsel :- Standing Counsel

Case :- SALES/TRADE TAX REVISION No. - 1791 of 2006

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

Respondent :- S/S P.K. Traders M.P.

Petitioner Counsel :- Sc

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 2000-01 against the order of the Tribunal dated 9.6.2006. The question of law referred to is 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 return of goods and granting exemption thereof whereas the claim as made by the dealer relating to return of goods could not be established on record by means of any evidence or proof ?

Both the first appellate authority and the Tribunal have given relief to the assessee by accepting his explanation after giving reasons.

In view of the reasons given by the Tribunal, no question of law arises.

This revision has no merit and is dismissed. Order Date :- 2.2.2010 S.P.