

Allahabad High Court

Ram Narain And Company vs Commissioner Of Sales Tax on 31 July, 1986

Equivalent citations: 1987 67 STC 422 All

Author: A Singh

Bench: A Singh

JUDGMENT Anshuman Singh, J.

1. This revision has been preferred by the assessee against the judgment dated January 27, 1986, passed by the Sales Tax Tribunal, Varanasi Bench-I, Varanasi, relating to assessment year 1977-78, dismissing the appeal of the assessee. The question raised by Mr. Saran Behari Lal Srivastava before me on behalf of the assessee in the present revision is :

Whether, on the facts and circumstances of the case, the Tribunal was justified in rejecting the books of account on the lone ground that the Surveying Officer was not able to account the cash in till at the time of survey dated 16th July, 1977 ?

2. Mr. Saran Behari Lal submitted that the only ground on which the books of account of the assessee have been rejected is that the Surveying Officer was not able to count the cash in till at the time of survey dated 16th July, 1977, and on that ground alone the books of account of the assessee could not be rejected. Mr. Lal has not cited any authority which specifically says that the books of account of an assessee cannot be rejected on the ground that the Surveying Officer was not able to count the cash in till at the time of survey. On the contrary, Mr. Rakesh Ranjan Agarwal, appearing for the Revenue, invited my attention to a decision of this Court in Commissioner of Sales Tax, U.P. v. Narang Ram Chiranji Lal 1970 UPTC 663, in which it was held that where the assessee does not allow the Surveying Officer, at the time of survey, to verify the cash in his till it creates a suspicion in his mind that the money in the till was not in accordance with the accounts maintained by the assessee and rejected the books of account. In view of the said fact, I am of the opinion that the books of account of the assessee could be rejected on the ground that the assessee did not allow the Surveying Officer to count the cash in the till at the time of survey dated 16th July, 1977. The question is answered in favour of the Revenue and against the assessee.

3. As regards the quantum of turnover Mr. Lal has not been able to point out any material which may indicate that the turnover is either excessive or arbitrary.

4. No other question has been raised which may require consideration by this Court in the instant revision.

5. In the result the revision fails and is accordingly rejected. However, there will be no order as to costs.