

Allahabad High Court

The Commissioner, Trade Tax, U.P. vs S/S Subhash Steel Trading Cor. on 27 January, 2010

Court No. - 33

Case :- SALES/TRADE TAX REVISION No. - 563 of 2002

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

Respondent :- S/S Subhash Steel Trading Cor.

Petitioner Counsel :- C.S.C.

Respondent Counsel :- P.Agrawal

Hon'ble Bharati Sapru, J.

Heard learned counsel for the State. This revision has been filed by the State under Section 11(1) of the U.P. Trade Tax Act for the assessment year 1999-2000 against the order of the Tribunal dated 31.5.2002.

The questions of law referred to are hereunder: "I. Whether on the facts and in the circumstances of the case, the Trade Tax Tribunal is legally justified to set aside the penalty imposed U/s 15A(1)(O) of the U.P. Trade Tax Act despite the dealer was found importing the goods without declaration form for import avoiding the check post of Trade Tax Department ?

II. Whether on the facts and in the circumstances of the case, the Trade Tax Tribunal is legally justified to accept the contention of the dealer ignoring the findings recorded by the assessing authority and the first appellate authority ?" The Tribunal has deleted the penalty imposed on the assessee under Section 15A(1)(O) by recording that the agricultural implements which were being transacted by the assessee were tax free. In view of the above finding as recorded by the Tribunal, no question of law arises. This revision is dismissed.

Order Date :- 27.1.2010 AKJ