

Allahabad High Court

The Commissioner Commercial ... vs Rahul Ent Bhatta on 13 July, 2010

Court No. - 33

Case :- SALES/TRADE TAX REVISION DEFECTIVE No. - 97 of 2008

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

Respondent :- Rahul Ent Bhatta

Petitioner Counsel :- Standing Counsel

Hon'ble Pankaj Mithal, J.

The delay in filing the revision is sufficiently explained. It is accordingly condoned. Office is directed to allot regular number.

Heard Sri B.K. Pandey, on the merits of the revision.

The dispute relates to the assessment year 1999-2000 under U.P. Trade Tax Act. The Assessing Authority on the basis of the survey dated 9.3.99 passed a best judgment assessment. The taxable turnover was considerably reduced in appeal by the Joint Commissioner (Appeal) Trade Tax. The Tribunal further reduced the turnover and held that the same is below taxable limits and as such there is no liability of payment of any tax. Such reduction was made on the basis of the nature and capacity of the brick kiln. The same being a finding of fact no question of law arises for consideration.

The revision has no merits is accordingly dismissed.

Order Date :- 13.7.2010 piyush