

(1985) 02 AHC CK 0026

Allahabad High Court

Case No: S.T.R. No"s. 283 and 284 of 1984

Nadir Ali and Company

APPELLANT

Vs

Commissioner of Sales
TaxRESPONDENT

Date of Decision: Feb. 25, 1985**Acts Referred:**

- Uttar Pradesh Sales Tax Act, 1948 - Section 12(2)

Citation: (1986) 61 STC 56**Hon'ble Judges:** Anshuman Singh, J**Bench:** Single Bench**Advocate:** Bharatji Agarwal, for the Appellant; The Standing Counsel, for the Respondent**Final Decision:** Dismissed

Judgement

Anshuman Singh, J.

The assessee manufactures and sells musical instruments. Its disclosed turnover was rejected by the assessing authority and best judgment assessment was passed for the years 1976-77 and 1977-78. First appeals filed by the assessee before the Assistant Commissioner (Judicial) were dismissed and the orders of the Sales Tax Officer maintained. The assessee went up in second appeals before the Sales Tax Tribunal, Meerut Bench, Meerut, which by its order dated 2nd April, 1984, dismissed both the appeals. Being aggrieved the assessee has come to this Court in the instant revisions.

2. The learned counsel appearing for the assessee has not been able to assail the finding of the Tribunal. It has been found as a matter of fact by the authorities that the assessee was not maintaining manufacturing account as contemplated u/s 12(2) of the U.P. Sales Tax Act and the said fact by itself was sufficient to reject the books of account. Counsel for the assessee has also not been able to assail the finding regarding fixation of turnover.

3. In the result the revisions fail and are accordingly dismissed. However, there will be no order as to costs.