Court No. - 37

Case :- SALES/TRADE TAX REVISION No. - 122 of 2023

Revisionist :- The Commissioner, Commercial Tax U.P.
Opposite Party :- S/S Hindustan Aeronautics Ltd.
Counsel for Revisionist :- C.S.C.
Counsel for Opposite Party :- Diptiman Singh

Hon'ble Ajay Bhanot,J.

The tribunal under the order impugned, after referring to identical transactions of the same assessee in the previous years, recorded that the supply of the parts used in overhauling and repairing cannot be deemed to be sale. Similarly, it has been held that the assessee has wrongly been assessed.

The finding recorded by the Tribunal are sought to be assailed by means of the present revision filed by the department. However, it is fairly stated that the findings recorded by the tribunal have been affirmed by this Court with the dismissal of the revision filed by the department in respect of earlier years.

The case is covered by the judgment rendered by this Court in **Sales/Trade Tax Revision Defective No. 544 of 1998 (The Commissioner, Trade Tax, U.P. Lucknow vs. S/S Hindustan Aeronautics Ltd. Kanpur)**. For the same reasons, the present revision is also dismissed.

Order Date :- 11.12.2023
Vandit

Digitally signed by :-
VANDIT AGRAWAL
High Court of Judicature at Allahabad