

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.7103 OF 2009

(Arising out of S.L.P. (C) No.13251 of 2009)

Assistant Commercial Taxes Officer ...Appellant(s)

Versus

M/s. Harichand ...Respondent(s)

O R D E R

Leave granted.

None appears for the respondent, though served.

In the present case, prima facie, we find this to be a case of evasion of tax as the assessee carried the goods in a manner by which he was able to avoid the check post. This question has not been decided by the High Court. The High Court dismissed the Revision saying that no question of law arises. We have passed several orders criticizing the manner of disposal of Tax Revisions by the High Court in a perfunctory manner.

For the afore-stated reasons, we set aside the impugned order and remit the matter to the High Court for *de novo* consideration in accordance with law.

Civil appeal is, accordingly, allowed with no order as to costs.

.....J.
[S.H. KAPADIA]

.....J.
[AFTAB ALAM]

New Delhi,
October 23, 2009.