



HIGH COURT OF JUDICATURE AT ALLAHABAD

SALES/TRADE TAX REVISION No. - 88 of 2026

Commissioner, Commercial Tax

.....Revisionist(s)

Versus

M/S G.K. Dairy & Milk Products Pvt. Ltd.

.....Opposite
Party(s)

Counsel for Revisionist(s)	:	Ravi Shanker Pandey
Counsel for Opposite Party(s)	:	Rishi Raj Kapoor

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

Heard learned ACSC for the revisionist and Shri Rishi Raj Kapoor, learned counsel for the respondent.

The instant revision has been filed against the impugned common order dated 16.10.2025 passed by the Commercial Tax Tribunal, Agra for the Assessment in Second Appeal Nos. 95 & 96 of 2025 Year 2012-13 under the Central Sales Tax Act as well as UP VAT Act.

Learned ACSC submits that the business premises of the respondent was surveyed on 12.12.2012, on the basis of which best judgement assessment was made and the matter travelled upto the Tribunal and the Tribunal, being the last court of fact and law, has illegally allowed the appeal granting substantial relief to the respondent.

Matter requires consideration.

Admit on the questions of law framed in the memo of revision.

List in ordinary course along with connected matter.

(Piyush Agrawal,J.)

May 22, 2026
Amit Mishra