



JUDGEMENT

Allahabad High Court addresses the applicability of the doctrine of finality in tax matters, emphasizing its importance in maintaining consistency in decisions.

In Case Of:	John Oakey and Mohan Limited
Issued By:	Allahabad High Court
Order No:	Sales/Trade Tax Revision No. 206 of 2022
Order Date:	08 th February 2024

OBSERVATIONS

- John Oakey And Mohan Limited, the petitioner, is a manufacturer of coated abrasives such as paper products, rolls, wheels, discs, and belts.
- The petitioner raised questions of law regarding the levy of entry tax on craft paper purchased. The Tribunal had previously ruled in favor of the petitioner for the assessment year 2010-11, a decision upheld by the High Court.
- The petitioner approached the Allahabad High Court seeking clarification on both the levy of entry tax and the applicability of the doctrine of finality in taxation matters across different assessment years.

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- The High Court emphasized that while the principles of res judicata may not directly apply, the doctrine of finality plays a crucial role. Citing Supreme Court precedent, it highlighted that authorities cannot deviate from previous decisions unless there is a significant change in facts or law.
- In this particular case the Court observed that no new facts have emerged, and the issue had already been settled in favor of the petitioner for a prior assessment year and it was accepted by the department without any challenge.
- Hence the revision petition was allowed, and any amount deposited by the petitioner related to the demand was ordered to be returned.

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