

SUPREME COURT OF INDIA

Entry Tax Officer

Vs.

Uptron India

C.A.No.9931 of 1995

(S.Rajendra Babu and S.N.Phukan JJ.)

02.03.2000

ORDER

The Text below is only a summarized version of the order pronounced

Dispute related to payment of entry tax on some consignments imported through certain check posts by respondent. Penalty imposed on respondent as it failed to give any proof of payment of entry tax. On appeal Tribunal set aside penalty on ground of violation of principles of natural justice. Supreme Court held that burden laid on respondent to prove that tax had been paid and in absence assessing officer justified in imposing penalty.