

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

THURSDAY, THE 11TH DAY OF JUNE 2015/21ST JYAISHTA, 1937

ST.Rev..No. 379 of 2004

AGAINST THE ORDER IN TA 56/1998 of S.T.A.T.ADDLBENCH,ERNAKULAM DATED 02-02-2002

PETITIONER(S)/REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA
REP.BYDEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. GOVERNMENT PLEADER SRI.LIJU STEPHEN

RESPONDENT(S)/APPELLANT/ASSESSEE:

COMPUTERISED COLOUR PROCESS
PHOTOGRAPHIC GOODS, FOTOFAST.
M.G. ROAD, ERNAKULAM

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 11-06-2015, THE
COURT ON THE SAME DAY PASSED THE FOLLOWING:

APPENDIX

PETITIONER'S ANNEXURES:

ANNEXURE A: A TRUE COPY OF THE ORDER OF THE ASSESSING AUTHORITY FOR THE YEAR 1985-1986.

ANNEXURE A1: A TRUE COPY OF THE REVISED ORDER OF THE ASSESSING AUTHORITY.

ANNEXURE B: A TRUE COPY OF THE ORDER OF THE APPELLATE ASSISTANT COMMISSIONER.

ANNEXURE C: A TRUE COPY OF THE ORDER OF THE TRIBUNAL.

// TRUE COPY //

P.A. TO JUDGE

ANTONY DOMINIC & SHAJI P.CHALY, JJ.

S.T.Rev. No.379 of 2004

Dated this the 11th day of June, 2015

ORDER

Antony Dominic, J.

This revision is filed by the Revenue challenging the order of the Kerala Sales Tax Appellate Tribunal, Additional Bench, Ernakulam in T.A.No56/98. The said appeal was filed by the Revenue challenging the order of the First Appellate Authority, where dispute was regarding the quantification of the tax liability arising out of a works contract.

2. In the impugned order, the Tribunal has held that following the judgment of the Apex Court in *Rainbow Colour Lab and Another v. State of Madhya Pradesh and others J.T. 2000 (1) SCC 498*, in T.A.753/97, it has already held that the activity of the assessee was not a works contract and that therefore the appeal filed against the quantification of tax liability of the assessee did not survive for consideration on merits.

Having heard the Government Pleader, we fully concur with the view taken by the Tribunal. For that reason, the revision is only to be dismissed. We do so.

**ANTONY DOMINIC
JUDGE**

**SHAJI P.CHALY
JUDGE**

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