IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

FRIDAY, THE 10TH DAY OF JULY 2015/19TH ASHADHA, 1937

O.T.Rev.No. 122 of 2012 ()

AGAINST THE ORDER IN TA(VAT) NO. 592/2011 of KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM DATED 18-10-2011.

REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA,
REPRESENTED BY THE DEPUTY COMMISSIONER OF LAW,
COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER, SRI. LIJU STEPHEN

RESPONDENT/APPELLANT/ASSESSEE:

M/S.VALAYANATTU HIRING AND CONSTRUCTION CO.,
RANNI - PIN 689 672.

R1 BY ADVS. SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY HEARD ON 10-07-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

P.T.O.

O.T.REV.NO.122 OF 2012

APPENDIX

REVISION PETITIONER'S ANNEXURES:

ANNEXURE A:	TRUE COPY OF THE PENALTY ORDER DATED 19.03.2010 PASSED BY THE INTELLIGENCE OFFICER, SQUAD NO.1, COMMERCIAL TAXES, PATHANAMTHITTA.
ANNEXURE B:	TRUE COPY OF THE REVISED PENALTY ORDER DATED 19.07.2010 ISSUED BY THE INTELLIGENCE OFFICER, SQUAD NO.1, COMMERCIAL TAXES, PATHANAMTHITTA.
ANNEXURE C:	TRUE COPY OF THE APPELLATE ORDER DATED 02.08.2010 PASSED BY THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, KOLLAM.
ANNEXURE D:	TRUE COPY OF THE SECOND APPELLATE ORDER DATED 18.10.2011 PASSED BY THE KVATA TRIBUNAL, ERNAKULAM.

RESPONDENT'S ANNEXURES: NIL

//TRUE COPY//

P.S. TO JUDGE

St/-

ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.
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O.T. Rev. No.122 of 2012

Dated this the 10th day of July, 2015

ORDER

Antony Dominic, J.

This revision is filed by the Revenue, challenging the order dated 18.10.2011 passed by the Kerala Value Added Tax Appellate Tribunal, Ernakulam in T.A.(VAT) No.592/2011. In the order, the Tribunal has taken the view that in order to attract the provisions of Sec.8(a) of the K.V.A.T Act, two limbs of the Section viz., that the dealer shall not be one registered under the C.S.T. Act and who shall not be an importer, should be satisfied. This finding of the Tribunal which is challenged before us.

2. We notice that in O.T.Rev. No.25 of 2013, a Division Bench of this Court has already taken the view that by the amendment to Sec.8(a) introduced by the Kerala Finance Act, 2008, in order to attract the eligibility as provided in the Section, both the aforesaid limbs should be satisfied.

Since the issue raised in this revision is thus concluded against the Revenue by the order in O.T.Rev. No.25 of 2013, this revision is only to be dismissed and we do so.

Sd/-

ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

//true copy//

P.S. to Judge

St/-