

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN

&

THE HONOURABLE MR.JUSTICE K. HARILAL

FRIDAY, THE 30TH DAY OF JANUARY 2015/10TH MAGHA, 1936

OT.Rev.No. 8 of 2015 ()

AGAINST THE ORDER IN TAVAT NO.1236/2011 of KERALA VAT
APPELLATE TRIBUNAL, ERNAKULAM DATED 28-08-2014.

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA

BY SENIOR GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

RESPONDENTAPPELLANT/APPELLANT/ASSESSEE:

M/S. POOMKUDY FORCE,
POOMKUDY HOUSE,
N.H.-47, EDAPPALLY,
KOCHI-24.

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR
ADMISSION ON 30-01-2015, THE COURT ON THE SAME DAY
PASSED THE FOLLOWING:

**THOTTATHIL B. RADHAKRISHNAN &
K. HARILAL, JJ.**

O.T. Rev. No.8 of 2015

Dated this the 30th day of January, 2015

ORDER

Thottathil B. Radhakrishnan, J.

We heard the learned Senior Government Pleader.

2. The Tribunal has rightly held that the Intelligence Officer, while passing the penalty order, did not conclude that there was an attempt on the part of the consignee to evade payment of tax. Yet, the Tribunal only reduced the penalty rather than set aside the penalty order in toto. We are of the view that no question of law arising out of the facts of the case has been left undecided by the Tribunal and no such question has been erroneously decided either. We, therefore, see no ground to entertain this revision.

2. In the result, this revision is dismissed in limine.

Sd/-

(THOTTATHIL B. RADHAKRISHNAN, JUDGE)

(K. HARILAL, JUDGE)

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P.S. to Judge