

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN  
&  
THE HONOURABLE MR.JUSTICE K.HARILAL**

**FRIDAY, THE 20TH DAY OF FEBRUARY 2015/1ST PHALGUNA, 1936**

**OT.Rev.No. 12 of 2015 ()**  
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**AGAINST THE ORDER IN TA(VAT) 1155/2013 OF THE KVAT ADDL. APPELLATE TRIBUNAL,  
PALAKKAD DATED 31-07-2014**

**REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:**  
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**STATE OF KERALA**

**BY SR. GOVT. PLEADER SRI.LIJU V.STEPHEN**

**RESPONDENT(S)/APPELLANT/APPELLANT/ASSESSEE:**  
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**M/S. KOZHIKODE SARVODAYA SANGH,  
S.M.STREET, KOZHIKODE, REPRESENTED BY ITS SECRETARY  
PIN - 673 001.**

**THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 20-02-2015, THE  
COURT ON THE SAME DAY PASSED THE FOLLOWING:**

**OKB**

THOTTATHIL B. RADHAKRISHNAN & K.HARILAL, JJ.

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O.T.Rev.No.12 of 2015  
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Dated this the 20<sup>th</sup> day of February, 2015

O R D E R

Thottathil B. Radhakrishnan, J.

This O.T. Revision is filed by the State. The fundamental issue is as to whether the assessee could claim exemption on the basis of the relevant Entry in the I Schedule. The pointed question is as to whether the assessee could be treated as carrying on a manufacturing process.

2. Though we had heard the learned Senior Government Pleader quite in extenso, we think that judicial propriety requires us to ensure consistency by having the decision to be in conformity with what would ultimately turn out, following a remit order made by this Court in O.T.R.No.86 of 2012 and connections on 6/2/2013. To our query, we are told that those matters are still pending before the Tribunal. We hope that the Tribunal will make an earnest effort to expedite the hearing in those matters. The order impugned in the OTR in hand is set aside and the case is remitted to the Tribunal to be listed along with the aforementioned remitted

cases. Let this be done, ensuring that following this order of remit, this matter is also listed before that Bench of the Tribunal where the matters remitted earlier as per order dated 6/2/2013 are pending.

This O.T. Revision is ordered accordingly.

Sd/-

THOTTATHIL B. RADHAKRISHNAN, JUDGE

Sd/-

K.HARILAL, JUDGE

okb.