

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

WEDNESDAY, THE 17TH DAY OF JUNE 2015/27TH JYAISHTA, 1937

O.T.Rev.No. 80 of 2015

AGAINST THE ORDER IN TAVAT 439/2010 of KVAT APPELLATE TRIBUNAL DATED 07-02-2015

REVISION PETITIONER/APPELLANT/ASSESSE:

M/S.LOURDES MATHA CASHEW INDUSTRIES
PUTHUR

BY ADVS.SRI.S.SURESH BABU (CHERUNNIYOOR)
SRI.AJI V.DEV

RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT (TAXES)
SECRETARIAT, THIRUVANANTHAPURAM 695 001

R BY GOVERNMENT PLEADER SRI.LIJU STEPHEN

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 17-06-2015,
THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

APPENDIX

PETITIONER'S ANNEXURES:

ANNEXURE 1: A PHOTOCOPY COPY OF THE PENALTY ORDER DATED 15.11.2008.

ANNEXURE 2: A PHOTOCOPY OF THE APPELLATE ORDER DATED 28.6.2010 PASSED BY THE DEPUTY COMMISSIONER (APPEALS).

ANNEXURE 3: A PHOTOCOPY OF THE MODIFIED PENALTY ORDER DATED 3.9.2012.

ANNEXURE 4: A PHOTOCOPY OF THE ORDER PASSED BY THE HON'BLE VAT APPELLATE TRIBUNAL DATED 7.2.2015.

// TRUE COPY //

P.A.TO JUDGE

ANTONY DOMINIC & SHAJI P.CHALY, JJ.

O.T.Rev.No.80of 2015

Dated this the 17th day of June, 2015

JUDGMENT

Antony Dominic, J.

The revision is filed challenging the order of the Tribunal dismissing T.A.(VAT)439/10. The petitioner/assessee is a dealer in cashew and he was levied penalty under Section 67(1) of the KVAT Act estimating the outturn of cashew nut per bag at 23 Kgs. This was reduced by the first appellate authority by 21 kgs per bag and this order was confirmed by the Tribunal. It is in this background, this revision is filed.

2. We heard the counsel for the petitioner and the learned Government Pleader.

3. The only question that raises for consideration and which was alleged before the Tribunal was also regarding the correctness of the same. Admittedly, there was no stock register recording the production of cashew. It was in such circumstances that adopting the industrial practice the Intelligence Officer has fixed the outturn of cashew nut per bag at 23

Kgs.. The first appellate authority reduced the same by 21 Kgs. and this order was confirmed by the Tribunal.

4. In such circumstances, we do not find any reason to interfere with the matter. Revision fails and it is accordingly dismissed.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

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