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

OT.Rev.No. 94 of 2015 ()

AGAINST THE ORDER IN TA(VAT) 441 & 442 of 2010 OF THE KERALA VALUE ADDED TAX/AGRL.INCOME TAX & SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH,THIRUVANANTHAPURAM DATED 18-12-2014.

REVISION PETITIONER:

M/S. SREE RAMACHANDRAN ENTERPRISES,
FORT, THIRUVANANTHAPURAM

BY ADVS.SRI.ANIL D. NAIR
SRI.SREEJITH R. NAIR
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA

RESPONDENT:

STATE OF KERALA
REPRESENTED BY ITS FINANCE SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001

BY SENIOR GOVERNMENT PLEADER SRI. LIJU STEPHEN

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 10-07-2015, ALONG WITH OTRV. 92/2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

OT.Rev.No. 94 of 2015

APPENDIX

PETITIONER'S ANNEXURES:

ANNEXURE - A : TRUE COPY OF THE ORDER NO.OR.367/07-08 DATED 2.7.08 OF THE INTELLIGENCE OFFICER, SQUAD NO.II, COMMERCIAL TAXES, ATTINGAL FOR 2007-08.

ANNEXURE - B : TRUE COPY OF THE ORDER OF DEPUTY COMMISSIONER (APPEALS) THIRUVANANTHAPURAM DATED 19.05.2010 FOR A.Y.2007-08.

ANNEXURE - C : TRUE COPY OF THE ORDER DATED 28.4.2011 IN T.A.(VAT) NO.442/2010 ISSUED BY THE VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM CAMP SITTING AT THIRUVANANTHAPURAM.

ANNEXURE - D : TRUE COPY OF THE ORDER DATED 18.12.2014 IN R.P. NO.2 OF 2011 IN T.A.(VAT) NO.442/2010 ISSUED BY THE VALUE ADDED TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, THIRUVANANTHAPURAM.

RESPONDENT'S ANNEXURES: NIL

//TRUE COPY//

P.A. TO JUDGE

smv

ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.

O.T.Rev Nos.92 & 94 of 2015

Dated this the 10th day of July, 2015

ORDER

Antony Dominic,J.

These two revisions are filed by the petitioner impugning the common order passed by the Tribunal rejecting the application filed seeking rectification of the orders passed and dismissing the appeals filed against the orders levying penalty under Section 47(6) of the KVAT Act.

2. Reading of the order passed by the Tribunal itself shows that the endevour of the assessee was not one of rectification but one of seeking re-consideration of the appeal in its entirety which, according to us, is far beyond the scope of a proceeding for rectification. We, therefore, do not find any illegality in the orders passed.

Revision fails and accordingly it is dismissed.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

smv