IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

MONDAY,THE 29TH DAY OF JUNE 2015/8TH ASHADHA, 1937

OT.Rev.No. 97 of 2015

AGAINST THE ORDER IN T.A.(VAT) 680/2013 of KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM DATED 26.2.2015

REVISION PETITIONER/APPELLANT:

M/S.KODAMBI AGENCY
KAIPPAMANGALAM,
THRISUR

BY ADVS.SRI.P.RAGHUNATH
SMT.P.VANDANA
SMT.M.SHYLAJA

RESPONDENT/RESPONDENT :

STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT
TAXE DEPARTMENT, SECRITARIAT
THIRUVANANTHAPURAM 695 001

R BY GOVERNMENT PLEADER SRI.LIJU STEPHEN

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 29-06-2015 ALONG WITH O.T.(REV)NOS.98/15 AND 99/15, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

OT.Rev.No. 97 of 2015

APPENDIX

PETITIONER'S ANNEXURES:

ANNEXURE I: PHOTOCOPY OF OTHER TAX REVISION CASE.

ANNEXURE II: PHOTOCOPY OF ORDER IN KVAT NO.434/12 DATED 23.5.2013.

ANNEXURE III: PHOTOCOPY OF ORDER IN TA (VAT)NO.680,681 AND 682 /13 DATED 26.2.2015.

// TRUE COPY //

P.A. TO JUDGE

ANTONY DOMINIC & SHAJI P.CHALY, JJ.

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O.T.Rev.Nos.97, 98 & 99 of 2015

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Dated this the 29th day of June, 2015

JUDGMENT

<u>Antony Dominic, J.</u>

The assessment order for the years 2010-2011, 2011-2012 and 2012-2013, whereby tax at the rate of 12.5% was levied on 'Ujala Supreme' and 'Ujala Stiff and Shine', are impugned by the assessee. Though the findings of the statutory authorities had the support of the judgment of this Court, in view of the judgment dated 18th March 2015 rendered by the Apex Court in Civil Appeal Nos.1440/10 and connected cases, these orders are totally untenable as the law is now settled that the rate of tax applicable is only 4%.

In view of the above, these revisions will have to be allowed and the matter will be remitted to the Assessing Officer who will modify the assessment order in the light of the judgment of the Apex Court referred to above.

Revision is allowed and ordered accordingly.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

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