IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

WEDNESDAY, THE 19TH DAY OF AUGUST 2015/28TH SRAVANA, 1937

OT.Rev.No. 113 of 2015 ()

AGAINST THE ORDER IN TA (VAT) NO. 1376/2013 of VALUE ADDED TAX APPELLATE TRIBUNAL,ADDL.BENCH,PALAKKAD DATED 13-01-2015

REVISION PETITIONER/APPELLANT IN TA(VAT)NO. 1376/2013/APPELLANT/ASSESSEE:

MALAYSIAN WOOD IMPORTS & EXPORTS
BIG BAZAR, DOWN HILL, MALAPPURAM
REPRESENTED BY ITS MANAGING PARTNER MR.P.K.ABDUL AZEEZ.

BY ADV. SRI.R.RAMADAS

RESPONDENT/RESPONDENT IN TA(VAT) NO. 1376/2013/RESPONMDENT:

STATE OF KERALA
REPRESENTED BY DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER SRI.LIJU STEPHEN

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 19-08-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

OT.Rev.No. 113 of 2015

APPENDIX

PETITIONER'S ANNEXURES:

ANNEXURE - A : THE TRUE COPY OF THE ASSESSMENT ORDER DATED 23.03.2012 OF THE ASSISTANT COMMISSIONER (KVAT) SPECIAL CIRCLE, COMMERCIAL TAXES, MALAPPURAM FOR THE YEAR 2009-10.

ANNEXURE – B : THE TRUE COPY OF THE ORDER DATED 08.04.2013 PASSED BY THE DEPUTY COMMISSIONER (APPEALS) – 1, KOTTAYAM (ON DEPUTATION), COMMERCIAL TAXES, ERNAKULAM IN KVATA – 1715/2012.

ANNEXURE – C : THE TRUE COPY OF THE ORDER DATED 13.01.2015 PASSED BY THE VALUE ADDED TAX APPELLATE TRIBUNAL, PALAKKAD IN TA (VAT) NO.1376/2013.

RESPONDENT'S ANNEXURES : NIL

//TRUE COPY//

P.A. to Judge

smv

ANTONY OMINIC
&
SHAJI P. CHALY, JJ.

O.T.Revision No.113 of 2015

Dated this the 19th day of August, 2015

ORDER

Antony Dominic,J.

This revision is filed by the assessee impugning the orders passed by the Kerala Value Added Tax Appellate Tribunal, Palakkad in T.A.(VAT) No.1376 of 2013. The only question that is raised for consideration is whether the authorities under the KVAT Act were justified in their conclusion that in terms of the provisions contained in Section 42 of the KVAT Act and Rule 22 of the KVAT Rules, the assessee cannot revise the inventory that is filed along with the revised annual return.

2. Learned counsel for the petitioner contended that when the assessee is entitled to file his revised return, he is also entitled to revise his inventory which is filed along with the revised return.

3. From the orders impugned itself we find that this contention of the assessee has been concurrently rejected by all the authorities. We agree with the authorities that inventory in

the prescribed form is a document which is to be produced along with the annual return and therefore, the fact that annual return is permitted to be revised does not mean that the inventory that is to be filed along with the revised annual return can also be revised. This all the more so because neither the Act nor the Rules contain any express provision entitling the assessee to revise his inventory also. Therefore, we do not find any illegality in the conclusions of the Tribunal, which affirmed the view taken by the Assessing Officer and confirmed by the First Appellate Authority.

Revision lacks merit and it is accordingly rejected.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

smv