IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

FRIDAY, THE 7TH DAY OF AUGUST 2015/16TH SRAVANA, 1937

OT.Rev.(VAT)No. 117 of 2015 ()

AGAINST THE ORDER IN TA (V 219/2013 of KERALA VALUE ADDED APPELLATE TRIBUNAL, ERNAKULAM DATED 16-03-2015

REVISION PETITIONER/APPELLANT/APPELLANT/ASSESSEE:

JUYOTHY LABORATORIES LIMITED
KOONAMOOCHI, THRISSUR.

BY ADVS.P.RAGHUNATHAN
SMT.P.VANDANA

RESPONDENTS/RESPONDENTS/RESPONDENTS/REVENUE:

STATE OF KERALA
REP. BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT
SECRETARIAT, THIRUVANANTHAPURAM 695 001.

BY SENIOR GOVERNMENT PLEADER SRI.LIJU STEPHEN

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 07-08-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

OT.Rev.(VAT)No. 117 of 2015

APPENDIX

APPELLANT'S ANNEXURES:

ANN.I : PHOTOCOPY OF ORDER OF ASSESSMENT FOR DECEMBER 2010 DATED ` 18.2.2011.

ANN.II : PHOTOCOPY OF ORDER IN KVAT NO.1003/2011 DATED 04.01.2013.

ANN.III : PHOTOCOPY OF ORDER IN TA (VAT) NO.219/2013 DT.16.03.2015.

RESPONDENT'S ANNEXURES : NIL

//TRUE COPY//

P.A. TO JUDGE

smv

ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.

O.T.Rev(VAT) No.117 of 2015

Dated this the 7th day of August, 2015

ORDER

Antony Dominic,J.

Heard the counsel for the petitioner and the learned Government Pleader for the respondent.

2. This revision is filed challenging the order passed by the Kerala Value Added Tax Appellate Tribunal, Ernakulam in TA(VAT) No.219/2013 where the Tribunal has held that the rate of tax applicable on the products viz., Ujala Supreme and Ujala Stiff and Shine is 12.5%.

3. It is the admitted case of both the parties that by order dated 18.03.2015 in Civil Appeal No.1440 of 2010 and connected matters, the Apex Court has held that the applicable rate of tax on Ujala Supreme and Ujala Stiff and Shine is 4%/5%, as the case may be.

4. In view of the above, this revision is disposed of setting aside the orders impugned and directing that the rate of tax

applicable will be as held by the Apex Court in the order in Civil Appeal No.1440 of 2010 and connected cases.

Revision is disposed of accordingly.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

smv