IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

THURSDAY, THE 1ST DAY OF OCTOBER 2015/9TH ASWINA, 1937

OT.Rev.No. 140 of 2015 ()

AGAINST THE ORDER/JUDGMENT IN TAVAT 301/2012 of KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM DATED 28.11.2014

REVISION PETITIONER(S):/APPELLANT/RESPONDENT/REVENUE
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STATE OF KERALA

BY ADV.SOBHA ANNAMMA EAPEN, SR. GOVERNMENT PLEADER

RESPONDENT(S)/RESPONDENT/APPELLANT/ASSESSEE :

M/S.CINZAC SALES AND SERVICES (P)LTD.
ERNAKULAM-682 011.

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 01-10-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

OTREV140/15

APPENDIX

PETITIONER'S ANNEXURES

ANNEXURE-A : COPY OF ORDER DATED 21.01.2009 PASSED BY THE INTELLIGENCE OFFICER (IB), ERNAKULAM.

ANNEXURE-B : COPY OF ORDER IN KVATA NO.580/09 DATED 28.01.2012.

ANNEXURE-C : COPY OF ORDER DATED 28.11.2014 IN TA (VAT) NO.301/12.

//TRUE COPY//

PA TO JUDGE.

jg-9/10

THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.

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O.T.Rev.No.140 of 2015
and
C.M.Appl.No.799 of 2015

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Dated this the 1st day of October, 2015.

O R D E R

Thottathil B.Radhakrishnan, J.

1. State of Kerala filed this revision invoking Section 63 of the Kerala Value Added Tax Act, 2003 challenging dismissal of its appeal by the Kerala Value Added Tax Appellate Tribunal. This appeal is also supported with an application seeking condonation of delay of 147 days in its institution.

2. State carried an appeal to the Appellate Tribunal against the decision of the Deputy Commissioner (Appeals) setting aside a penalty order. After examining the entire facts and materials, the Appellate Tribunal concluded that, if at all, it was only a case of mistake, there was nothing to hold that the order of penalty should have been sustained by the Deputy Commissioner

(Appeals). To do so, the Appellate Tribunal has considered the relevant material factors and has also adverted to and applied relevant precedent law. On the facts and circumstances of the case, we are of the view that the Appellate Tribunal cannot be criticized for having erroneously decided or having failed to decide any question of law. This revision, therefore, does not stand.

3. For the aforesaid reasons, we are also of the view that the application seeking condonation of delay is also liable to be dismissed.

In the result, the C.M.Application and the writ appeal are dismissed.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(ANU SIVARAMAN, JUDGE)

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