

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

FRIDAY, THE 27TH DAY OF NOVEMBER 2015/6TH AGRAHAYANA, 1937

OT.Rev.No. 197 of 2015 ()

AGAINST THE ORDER/JUDGMENT IN TAVAT 62/2015 of KERALA VALUE
ADDED TAX APPELLATE TRIBUNAL, PALAKKAD DATED 31-08-2015

REVISION PETITIONER(S):

P.K.ABDUL SALAM
JANATHA STEEL, CHERUPULASSERY, PALAKKAD DISTRICT.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S):

STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.

BY ADV.SOBHA ANNAMMA EAPEN, SR. GOVERNMENT PLEADER

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR
ADMISSION ON 27-11-2015, THE COURT ON THE SAME DAY PASSED
THE FOLLOWING:

OTREV.197/15

APPENDIX

PETITIONER'S EXHIBITS

ANNEXURE-A : COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER, OTTAPPALAM FOR THE YEAR 2010-11.

ANNEXURE-B : COPY OF APPELLATE ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM.

ANNEXURE-C : COPY OF ORDER ISSUED BY KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, PALAKKAD IN TA(VAT) NO.62/2015.

//TRUE COPY//

PA TO JUDGE.

jg-1/12

THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.

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O.T.Rev.No.197 of 2015
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Dated this the 27th day of November, 2015.

O R D E R

Thottathil B.Radhakrishnan, J.

- 1.Heard the learned counsel for the petitioner and the learned Senior Government Pleader.
- 2.This appeal is against a second appellate order passed by the Appellate Tribunal under the Kerala Value Added Tax Act, 2003.
- 3.The material finding by the authorities below is that the penalty imposed had necessarily to stand and in that view of the matter, we do not see any illegality in the Appellate Tribunal having refused to interfere with the assessment order as well. No ground exists warranting interference in revisional jurisdiction. This revision, therefore, fails.

In the result, this revision petition is dismissed.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(ANU SIVARAMAN, JUDGE)