

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&

THE HONOURABLE MR. JUSTICE A.V.RAMAKRISHNA PILLAI

THURSDAY, THE 8TH DAY OF JANUARY 2015/18TH POUSHA, 1936

OT.Rev.No. 125 of 2014 ()

ORDER IN TA(VAT) NO.1618/2011 OF THE KERALA VALUE ADDED TAX APPELLATE
TRIBUNAL APPELLATE TRIBUNAL, ERNAKULAM DATED 11-04-2014

REVISION PETITIONER/APPELLANT/APPELLANT:

T.A.UNNIKRISHNAN
PROPRIETOR, MS.SIGMA AGENCIS, ALAPPUZHA

BY ADVS.SRI.P.RAGHUNATHAN
SMT.P.VANDANA

RESPONDENTS/RESPONDENTS/RESPONDENTS:

1. ASSISTANT COMMISSIONER (ASSMT)
COMMERCIAL TAXES, SPECIAL CIRCLE, ALAPPUZHA 688001
2. STATE OF KERALA
REP. BY DEPUTY COMMISSIONER(APPEALS)
DEPT. OF COMMERCIAL TAXES, KOLLAM 691 001

BY SENIOR GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION
ON 08-01-2015, ALONG WITH OTRV. 126/2014 & CON.CASES, THE
COURT ON THE SAME DAY PASSED THE FOLLOWING:

bka/-

OT.Rev.No. 125 of 2014 ()

APPENDIX

PETITIONER' (S) ANNEXURES:

ANN I COPY OF ORDER OF THE HON'BLE SUPREME COURT IN CIVIL APPEAL
 NOS.4397-4409/2012.

ANN II COPY OF ORDER OF ASSMT. FOR OCTOBER 2009 DATED 20.03.2010.

ANN III COPY OF ORDER IN VATA NO.1010/2010 DATED 02.09.2011.

ANN IV COPY OF COMMON ORDER IN TA (VAT) NOS.1618/11 TO 1623/11
 DATED 11.04.2014.

RESPONDENT' (S) ANNEXURES: NIL

//TRUE COPY//

PA TO JUDGE

bka/-

**THOTTATHIL B. RADHAKRISHNAN
&
A.V. RAMAKRISHNA PILLAI, JJ.**

O.T.Rev. (Vat) Nos. 125, 126, 127, 128, 129, 131,
132, 133, 134, 135, 136, 137, 138, 140, 141, 142,
146, 151, 152, 153, 154, 155, 156, 159, 160, 161,
162, 163 & 164 of 2014

Dated this the 8th day of January, 2015

J U D G M E N T

Thottathil B. Radhakrishnan, J.

We have heard the learned counsel for the revision petitioners in all these revisions, which raise the question as to the relevant entry in the Schedule. The issue stands directly covered by the judgment of the Division Bench of this Court in **M.P.Agencies** v. **State of Kerala** [(2010) 28 VST 44 (Kerala)]. We have gone through that judgment. We are in agreement with the views expressed therein and find no way to disagree therewith. Under such circumstances, we follow the said judgment and dismiss all these O.T.Revisions.

On pronouncement of the judgment, the learned counsel for the revision petitioners has made an oral

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application for a certificate for appeal to the Supreme Court. We are of the view that these cases do not involve any substantial question of law of general importance or any substantial question of law as to the interpretation of the Constitution. Hence, the application for certificate is rejected.

Sd/-
THOTTATHIL B. RADHAKRISHNAN
JUDGE

Sd/-
A.V. RAMAKRISHNA PILLAI
JUDGE

bka/-