

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI PCHALY

FRIDAY, THE 19TH DAY OF JUNE 2015/29TH JYAISHTA, 1937

OT.Rev.No. 157 of 2014

AGAINST THE ORDER IN T.A.VAT 529/2013 of VALUE ADDED TAX APPELLATE TRIBUNAL,
ADDL.BENCH, PKD DATED 13-09-2013

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA

BY ADV. GOVERNMENT PLEADER SRI.LIJU STEPHEN

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S. STEEL EMPORIUM SOUTH BAZAAR
KAKKAD, KANNUR - 2 - 676 306.

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 19-06-2015,
THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

APPENDIX

PETITIONER'S ANNEXURES:

ANNEXURE A: TRUE COPY OF THE ORDER DATED 9.11.2009 OF THE SALES TAX OFFICER (ENQUIRY), OFFICE OF THE DEPUTY COMMISSIONER, COMMERCIAL TAXES, KANNUR.

ANNEXURE B: A TRUE COPY OF THE ORDER DATED 25.9.2010 IN KVAT APPEAL NO.VATA 64/10.

ANNEXURE C: A CERTIFIED COPY OF THE ORDER DATED 13.9.2013 IN TA VAT NO.529/13 ON THE FILE OF THE KERALA VALUE ADDED TAX ADDITIONAL APPELLATE TRIBUNAL, PALAKKAD.

// TRUE COPY //

P.A.TO JUDGE

ANTONY DOMINIC & SHAJI P. CHALY, JJ.

O.T Rev.No.157 of 2014

Dated this the 19th day of June, 2015

JUDGMENT

Antony Dominic, J.

This revision is filed by the Revenue challenging an order passed by the Kerala Value Added Tax Additional Appellate Tribunal, Palakkad in T.A.(VAT) No.529/13 reducing the penalty of Rs.15,690/- imposed under Section 47 of the KVAT Act to Rs.2,500/-.

2. We have heard the learned Government Pleader and have gone through the impugned order passed by the Tribunal.

3. Reasoning of the Tribunal is that the delivery note did not accompany in the consignment in question. There were other documents which suggested that there was no attempt to evade tax. It is on that basis that the Tribunal reduced the penalty.

In our view, this reasoning of the Tribunal does not suffer from any legal infirmity for entertaining this revision. Revision fails and it is accordingly dismissed.

SD/-
ANTONY DOMINIC
JUDGE

SD/-
SHAJI P. CHALY
JUDGE

jes