

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL

FRIDAY, THE 9TH DAY OF JANUARY 2015/19TH POUSHA, 1936

OT.Rev.No. 220 of 2014 ()

AGAINST THE ORDER/JUDGMENT IN TA(VAT) 79/2013 of KERALA VAT
APPELLATE TRIBUNAL, ERNAKULAM DATED 26.08.2014

REVISION PETITIONER(S)/APPELLANT/APPELLANT:

NEEDS DISTRIBUTORS
EZHAKKARANADU P.O.
(M.R.RAVINDRAN NAIR, PROPRIETOR)

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

RESPONDENT (S)/RESPONDENT/RESPONDENT:

STATE OF KERALA

BY SRI.LIJU V.STEPHEN, SR. GOVERNMENT PLEADER

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR
ADMISSION ON 09-01-2015, ALONG WITH OTRV. NOS. 221, 222,
223, 229, 230, 231, 232, 234, 235, 236 AND 237 OF 2014, THE
COURT ON THE SAME DAY PASSED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

ANNEXURE I : COPY OF ORDER OF HONOURABLE SUPREME COURT IN CIVIL APPEAL NOS.4397-4409/2012.

ANNEXURE II : COPY OF ORDER OF ASSESMENT FOR DEC.2011 TO MARCH 2012 DATED 30.05.2012.

ANNEXURE III : COPY OF ORDER IN KVATA NO.2212/2012 DATED 21.12.2012.

ANNEXURE IV : COPY OF ORDER IN TA (VAT) NOS.79/13, 39/14, 40/14, 114/14, 152/14, 227/14, 228/14, 255/14, 297 TO 300/14 DATED 26.08.2014.

//TRUE COPY//

PA TO JUDGE.

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

.....
O.T.Rev. Nos.220, 221, 222, 223, 229, 230,
231, 232, 234, 235, 236 and 237 of 2014
.....

Dated this the 9th 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 arise 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. By judgment dated 8th January, 2015, M.P.Agencies (supra) was followed by the Division Bench in OTR No.125 of 2014 and connected cases. 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 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.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(K.HARILAL, JUDGE)

jg