

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

MONDAY, THE 19TH DAY OF JANUARY 2015/29TH POUSHA, 1936

ST.Rev..No. 1 of 2012 ()

AGAINST THE ORDER/JUDGMENT IN TA 52/2009 of THE KERALA SALES
TAX APPELLATE TRIBUNAL,EKM. DATED 23.06.2009

REVISION PETITIONER(S)/RESPONDENT/REVENUE:

STATE OF KERALA
REP.BY DEPUTY COMMISSIONER (LAW), COMMERCIAL TAXES
ERNAKULAM.

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

RESPONDENT(S)/APPELLANT/ASSESSEE:

M/S.GODREJ APPLIANCES LTD.,
NEAR INFO PARK, EDACHIRA, KAKKANADU
COCHIN -30, ERNAKULAM DISTRICT, PIN - 682 030.

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION
ON 19-01-2015, THE COURT ON THE SAME DAY PASSED THE
FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

.....
S.T.Rev.No.1 of 2012

and

C.M.Appln.No.43 of 2012
.....

Dated this the 19th day of January, 2015.

J U D G M E N T

Thottathil B.Radhakrishnan, J.

- 1.The captioned C.M.Application is filed seeking condonation of delay of 807 days. We see that when that application came up to the Bench on 25.01.2012, the Court had wanted the Commissioner of Commercial Taxes to look into the question of delay and identify the officers, who are responsible for the delay, and file a report. That exercise has taken a period of more than another 2 ½ years and a report is filed on 18.12.2014 mentioning names of one Assistant Commissioner and a clerical attender, who have retired from service. A lower division clerk is also named. That person has 60% physical disability.
- 2.We have looked into the contents of the order, which is sought to be revised. We are satisfied that no injustice will be caused to the

Department, if delay is not condoned. We are not satisfied with the reasons offered for condonation of delay. No sufficient cause is shown. The C.M.Application seeking condonation of delay is, therefore, dismissed.

Resultantly, this revision is rejected.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(K.HARILAL, JUDGE)

jg