IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

THURSDAY, THE 15TH DAY OF JANUARY 2015/25TH POUSHA, 1936

ST.Rev..No. 46 of 2012 ()

AGAINST THE ORDERIN TA 638/2009 of S.T.A.T.ADDL.BENCH,ERNAKULAM DATED 26-08-2011

REVISION PETITIONER/RESPONDENTS/REVENUE:

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

BY SENIOR GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

RESPONDENT/APPELLANT/ASSESSEE:

* M/S LAKME LTD,
WEST side a unit of Trent Ltd.
(Trent LTD),
LULU INTERNATIONAL SHOPPING MALL,
GAI.G31,G40,G43, 34/831, 832,
NH-17, EDAPPALLY, WARD NO.50, KOCHI,
ERNAKULAM, PIN-682015.

*ADDRESS OF THE RESPONDENT IS INCORPRATED VIDE ORDER DATED 21.11.2014 IN I.A.NO.2846/2014

R BY ADV. SRI.ANIL D. NAIR
R BY ADV. SRI.R.SREEJITH
R BY ADV. SMT.C.S.SULEKHA BEEVI
R BY ADV. SMT.RESMI THOMAS
R BY ADV. KUM.SOUMYA PRAKASH
R BY ADV. SMT.MANEESHA KUMAR

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 15-01-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

ST.Rev..No. 46 of 2012 ()

ANNEXURE

REVISION PETITIONER'S ANNEXURES:

ANNEXURE A: A TRUE COPY OF THE PENALTY ORDER DATD 16.8.2005.

ANNEXURE B: A TRUE COPY OF THE ORDER DATED 25.4.2009 OF THE DEPUTY COMMISSIONER (APPEALS).

ANNEXURE C: A TRUE COPY OF THE ORDER OF THE TRIBUNAL DATED 26.8.2011.

/TRUE COPY/

rka P.S to Judge

THOTTATHIL B. RADHAKRISHNAN
&
K. HARILAL, JJ.

ST. REVISION No. 46 of 2012
&
C.M. Appln. No. 249 of 2012

Dated this the 15th day of January, 2015

O R D E R

Thottathil B. Radhakrishnan,J.

We have heard the learned Senior Government Pleader on the merits of this revision.

2. This revision stands for consideration of admission along with an application seeking condonation of delay of 105 days in instituting the revision.

3. The respondents had a limited plea before the Tribunal in relation to the F forms regarding the stock transfer between its different branches. The tribunal took note of the fact that the assessee's contention is confined to the plea that if the F forms submitted by it are defective they may be returned to the assessee and the assessee will then rectify the F forms for rectification. Even the Revenue had conceded to the position

before the tribunal that if F forms were submitted by mistake, then there is no harm in giving an opportunity to rectify the F forms. The tribunal took the view that in the interest of justice, it is only fair and reasonable to give an opportunity to the assessee to rectify the F forms submitted by the assessee. Therefore, the tribunal directed the assessing authority to return the disputed F forms to the assessee and the assessee shall return the rectified F forms within a time limit fixed by the tribunal and the assessing authority shall thereupon consider the matter and pass modified order in accordance with law. We see no infirmity in the procedure adopted by the tribunal. The tribunal has also no jurisdictional error in deciding any question of law arising on the facts of the case. This revision does not merit admission.

In the result, the C.M.Application and the Revision are dismissed *in limine*.

THOTTATHILB. RADHAKRISHNAN
JUDGE

K. HARILAL
JUDGE

rka