IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

WEDNESDAY,THE 14TH DAY OF JANUARY 2015/24TH POUSHA, 1936

ST.Rev..No. 113 of 2012 ()

AGAINST THE ORDER IN TA 544/2003 of S.T.A.T.ADDL.BENCH-I,ERNAKULAM DATED 7-01-2005
.....

REVISION PETITIONER(S)/RESPONDENT/REVENUE:

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

BY SR. GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

RESPONDENT(S)/APPELLANT / ASSESSEE:
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M/S.BHARATH SHELL LTD, ERNAKULAM
PIN-682011. ***(*CAUSE TITLE AMENDED)***

**** THE NAME AND ADDRESS OF THE RESPONDENT IS AMENDED VIDE ORDER DTD.1/10/2014 IN I.A. NO.2302/2014, AS:***
M/S. SHELL INDIA MARKET PVT. LTD.,
C/O. KOLUTHARA DISTRIBUTORS,
ST. JOHN'S STORE HOUSE, DOOR NO.35/3002-C,
PALARIVATTOM-THAMMANAM ROAD,
ERNAKULAM, PIN-682025.

BY ADV. SMT.S.K.DEVI
BY ADV. SRI.M.RAJ MOHAN
BY ADV. SRI.SANTHOSH P.ABRAHAM

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 14-01-2015, ALONG WITH STRV. 10/2013, STRV.12/2013 & STRV.13/2013, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

ST.Rev..No. 113 of 2012

APPENDIX

REVN. PETITIONE'S ANNEXURES:

A:- **TRUE COPY OF THE ASSESSMENT ORDER DATED 30.9.2002.**

B:- **TRUE COPY OF THE COMMON APPELLATE ORDER OF THE DY. COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM DTD.12.3.2003**

C:- **TRUE COPY OF THE ORDER OF THE STAT DATED 7.1.2005 IN T.A 544/2003**

RESPONDENT'S ANNEXURES: NIL

OKB

//TRUE COPY//

P.A. TO JUDGE

THOTTATHIL B. RADHAKRISHNAN & K.HARILAL, JJ.

S.T.Rev.No.113 of 2012 & C.M.Appl.No.656 of 2012

Dated this the 14th day of January, 2015

O R D E R

Thottathil B. Radhakrishnan, J.

This Sales Tax Revision is filed with an application seeking condonation of more than seven years delay, that is to say, delay of 2582 days, in instituting the revision. We have gone through the affidavit filed in support of the C.M.Application seeking condonation of delay.

2. We have heard the learned Senior Government Pleader. The entire exercise through the affidavit is to say that the file was not attended to, owing to different administrative exigencies and examination of the scope of the appeal, etc. We are not persuaded to think that after seven years, this revision deserves to be entertained by condoning the delay. No sufficient cause has been shown for condonation of delay. The application seeking condonation of delay is dismissed. Resultantly, this revision is rejected.

Sd/-
THOTTATHIL B. RADHAKRISHNAN, JUDGE

Sd/-
K.HARILAL, JUDGE

okb.