

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY

FRIDAY, THE 10TH DAY OF JULY 2015/19TH ASHADHA, 1937

S.T.Rev..No. 53 of 2013 ()

AGAINST THE ORDER IN T.A.NO. 40/2011 OF KERALA AGRL. INCOME TAX AND SALES
TAX APPELLATE TRIBUNAL, ERNAKULAM DATED 27-04-2013.

REVISION PETITIONER/RESPONDENT/REVENUE:

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

BY SENIOR GOVERNMENT PLEADER, SRI. LIJU STEPHEN

RESPONDENT/APPELLANT/ASSESSEE:

M/S. SREE VENKITESWARA PAPER & COMPANY (P) LTD.,
MERCHANT ROAD, ERNAKULAM, PIN - 682 011.

BY ADV. SRI. A. KUMAR

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 10-07-2015, THE
COURT ON THE SAME DAY PASSED THE FOLLOWING:

P.T.O.

S.T.REVN. NO.53 OF 2013

APPENDIX

REVISION PETITIONER'S ANNEXURES:

ANNEXURE A: TRUE COPY OF THE PENALTY ORDER DATED 16.09.2008 PASSED BY THE ASSISTANT COMMISSIONER (ASSMT.) SPECIAL CIRCLE II, COMMERCIAL TAXES, ERNAKULAM.

ANNEXURE B: TRUE COPY OF THE FIRST APPELLATE ORDER DATED 07.03.2011 PASSED BY THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM IN K.V.A.T.A. NO.3116/2008.

ANNEXURE C: TRUE COPY OF THE TRIBUNAL ORDER DATED 27.04.2013 IN T.A.NO.40/2011.

RESPONDENT'S ANNEXURES: NIL

//TRUE COPY//

P.S. TO JUDGE

St/-

**ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.**

S.T.Rev. No.53 of 2013

Dated this the 10th day of July, 2015

ORDER

Antony Dominic, J.

The issue raised is the legality of the penalty levied under Sec.10A of the C.S.T. Act, on the basis that goods purchased by the assessee from outside the State against 'C' Form was transported to outside the State on stock transfer.

2. This issue was considered by this Court in the order in O.T.Rev. No.36 of 2013 and connected cases, where it has held that penalty could not be levied on the allegation that the assessee has violated the provisions of Sec.8(3)(b) of the CST Act. In view of the said order, the issue raised in this Revision has to be answered against the Revenue and the Revision is therefore dismissed.

Sd/-
**ANTONY DOMINIC
JUDGE**

Sd/-
**SHAJI P. CHALY
JUDGE**

//true copy//

P.S. to Judge

St/-