

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

THURSDAY, THE 29TH DAY OF OCTOBER 2015/7TH KARTHIKA, 1937

WA.No. 1857 of 2012 () IN WP(C).20403/2012

AGAINST THE ORDER/JUDGMENT IN WP(C) 20403/2012 of HIGH COURT
OF KERALA DATED 05-09-2012

APPELLANT(S) : /PETITIONER

TRAVANCORE TRADING CORPORATION
NEDUMBASSERRY, REPRESENTED BY SMT.HIMA DHARMAN,
MANAGER.

BY ADVS.SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

RESPONDENT(S) : /RESPONDENT

1. THE COMMERCIAL TAX OFFICER (AA)
COMMERCIAL TAXES,
MATTANCHERRY AT ALUVA-683 101.
2. DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
SALES TAX COMPLEX
ERNAKULAM-682 015.
3. KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
ERNAKULAM.

BY ADV.BOBBOY JOHN PULIKKAPPARAMBIL,
SR.GOVERNMENT PLEADER

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 29-10-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.

.....
W.A.No.1857 of 2012
.....

Dated this the 29th day of October, 2015.

J U D G M E N T

Thottathil B.Radhakrishnan, J.

1. Perused the order of the Full Bench on the issue of limitation.
2. We have heard the learned counsel for the appellant and also the learned Government Pleader for the Department of Commercial Taxes.

Having bestowed our anxious consideration to the grounds urged and the reasons extended in support of the application seeking condonation of delay before the Deputy Commissioner (Appeals), we are of the view that though the delay is for more than three years and four months, the reasons are such that they could have been accepted, at least, on terms. We take this view, having regard to the fact that some of the issues have to be considered in the statutory appeal, having particular regard to the declaration

of law by the Honourable Supreme Court of India in M.P.Agencies v. State of Kerala [79 VST 337]. Under such circumstances, we allow this appeal setting aside the impugned judgment and, consequentially, allowing the writ petition setting aside Ext.P6 order of the Deputy Commissioner (Appeals) and P7 order of the Appellate Tribunal, which were challenged in the writ petition. All these will be on condition that the appellant deposits an amount of ₹15,000/- (Rupees fifteen thousand only) as costs with the Department through the first respondent within a period of three weeks from the date of receipt of a copy of the judgment. Parties are directed to mark appearance before the second respondent on 15.12.2015.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(ANU SIVARAMAN, JUDGE)