IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

WEDNESDAY, THE 12TH DAY OF AUGUST 2015/21ST SRAVANA, 1937

ST.Rev..No. 29 of 2015 ()

AGAINST THE ORDER/JUDGMENT IN TA 1/2014 of K.A.I.T &
S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD DATED 19-11-2014

PETITIONER(S)/APPELLANT/RESPONDENT/REVENUE:

STATE OF KERALA

BY SR GOVERNMENT PLEADER SRI.LIJU STEPHAN

RESPONDENT(S)/RESPONDENT/APPELLANT/ASSESSEE:

M/S. M.K.R ENTERPRISES
KOTTAKKAL, PIN-676 503.

R1 BY ADV. SRI.R.RAMADAS

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 12-08-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

APPENDIX IN STRV.29/15

APPELLANT'S EXHIBITS:

ANNEXURE A: A TRUE COPY OF THE ASSESSMENT ORDER DATED 18.2.12 ISSUED BY THE ASSISTANT COMMISSIONER (KVAT), SPECIAL CIRCLE MALAPPURAM.

ANNEXURE B: A TRUE COPY OF THE ORDER DATED 1.8.2013 PRODUCED IN STA NO.144/12 ON THE FILE OF THE DEPUTY COMMISSIONER (APPEALS-1) COMMERCIAL TAXES, KOTTAYAM.

ANNEXURE C: A CERTIFIED COPY OF THE ORDER DATED 19.11.2014 IN TA NO.1/14 ON THE FILE OF THE KERALA AGRICULTURAL INCOME TAX AND SALES TAX APPELLATE ADDITIONAL BENCH, PALAKKAD.

/TRUE COPY/

PS TO JUDGE

ANTONY DOMINIC & SHAJI P. CHALY, JJ.

S.T.Rev.No.29 of 2015

Dated this the 12th day of August, 2015

O R D E R

Antony Dominic, J.

1. The State has filed this revision challenging Annexure C order passed by the Kerala Agricultural Income Tax and Sales Tax Appellate Tribunal in TA.1/14.

2. During the assessment year 2010-11, the assessee was permitted to pay tax at compounded rate at 135% of the purchase value of foreign liquor. On the basis that the panchayat where the bar hotel of the assessee is situated was upgraded as municipality, the Assessing Officer, by Annexure A order, enhanced the rate of compounding tax to 140% of the purchase value of IMFL. This was set aside by the appellate authority and that order was confirmed by the Tribunal. It is this order which is under challenge.

3. Having gone through the order of the Tribunal, it is seen that the Tribunal has decided the issue applying the law laid down by this Court in the judgment in

Fashion Jewellery v. Commercial Tax Officer (W.P(C). 4907/13). Therefore, we do not find any illegality in the view taken by the Tribunal.

Revision fails and is accordingly dismissed.

Sd/-
ANTONY DOMINIC, Judge.

Sd/-
SHAJI P. CHALY, Judge.

kkb.