

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

FRIDAY, THE 22ND DAY OF MAY 2015/1ST JYAISHTA, 1937

WA.No. 1091 of 2013 () IN WP(C).6697/2013

JUDGMENT IN WP(C) 6697/2013 of HIGH COURT OF KERALA DATED 19-06-2013

APPELLANT/RESPONDENT IN THE WPC:

SALES TAX OFFICER-I
IIIRD CIRCLE, DEPARTMENT OF COMMERCIAL TAXES
COCHIN DEVASWOM BOARD BUILDING, THRISSUR, THRISSUR DT.
PIN 680001.

BY SENIOR GOVERNMENT PLEADER SRI.GEORGE MECHERIL

RESPONDENT/PETITIONER IN THE WPC:

PREMKUMAR P.
PROPRIETOR OF SAI TRADING COMPANY, VELAPPAYAROAD
MULAMKUNNATHUKAVU, THRISSUR-680581.

BY ADV. SRI.M.K.DILEEP KUMAR

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 22-05-2015, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

smv

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

W.A.No.1091 of 2013

Dated this the 22nd of May, 2015

JUDGMENT

Antony Dominic,J.

Respondent in W.P.(C) No.6697 of 2013 is the appellant. The writ petition was filed by the respondent herein challenging Ext.P6 order cancelling his registration under the KVAT and CST Acts. By judgment under appeal, the learned Single Judge relegated the respondent to pursue his revisional remedies. It was also ordered that if the revision is filed within one month, the same shall be dealt with by the Deputy Commissioner within a period of two months therefrom. It was further ordered that Ext.P6 order of cancellation would remain under suspended animation till the revision is disposed of. In this appeal, the main grievance of the appellant is regarding the order of the learned Single Judge to keep Ext.P6 under suspended animation pending disposal of the revision.

2. Learned Government Pleader states that till 20.05.2015 no revision has been filed by the respondent taking advantage of

the liberty granted by this Court.

3. A reading of the judgment itself shows that Ext.P6 order to keep in abeyance was subject to the respondent's filing the revision as directed by the learned Single Judge. If the respondent has not filed a revision, that necessarily means that he is not entitled to the benefit of the aforesaid order.

4. The respondent having not filed the revision, in our view, the directions of the judgment has worked out itself.

Clarifying the position as above, the appeal is disposed of.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

//true copy//

P.A. to Judge

smv