IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

MONDAY, THE 2ND DAY OF FEBRUARY 2015/13TH MAGHA, 1936

ST.Rev.No. 31 of 2014 ()

PETITIONER(S):

STATE OF KERALA

BY ADV. GOVERNMENT PLEADER

RESPONDENT(S):

E.M.SUNNY,
EDATTUKARAN HOUSE, VARATHARAPILLY,
THRISSUR PIN 680 303.

R BY ADVS. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 02-02-2015, ALONG WITH STRV. 32/2014, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

DG

ST.Rev..No. 31 of 2014 ()

APPENDIX

PETITIONER(S)' EXHIBITS:

ANNEXURE A:-	TRUE COPY OF THE ASSESSMENT ORDER DATED 24-06-2008 PASSED BY THE FAST TRACK TEAM, COMMERCIAL TAXES DEPARTMENT U/S. 17 (D) OF THE KGST ACT.
ANNEXURE A (1):-	TRUE COPY OF THE REVISED ASSESSMENT ORDER DATED 14-11-2010 PASSED BY THE COMMERCIAL TAX OFFICER (WC & L.T), THRISSUR.
ANNEXURE B:-	TRUE COPY OF THE FIRST APPELLATE ORDER OF THE FIRST APPELLATE ORDER DATED 16-056-2011 PASSED BY THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.
ANNEXURE C:-	TRUE COPY OF THE COMMON SECOND APPELLATE ORDER DATED 17-11-2011 PASSED BY THE TRIBUNAL IN T.A.NO. 39/2011 AND 40/2011.
ANNEXURE D:-	TRUE COPY OF THE REVISED ASSESSMENT ORDER DATED 19-03-2012 PASSED BY THE FAST TRACK TEAM, COMMERCIAL TAXES, THRISSUR.
ANNEXURE E:	TRUE COPY OF THE COMMON ORDER DATED 04-08-2012 PASSED BY THE TRIBUNAL IN T.A. O. 16/2012 AND 17/2012.
ANNEXURE F:-	TRUE COPY OF THE SAID COMMON ORDER OF THE TRIBUAL DATED 26-04-2013 RETIFICATION PETITION NO.5/2012 AND 6/2012 IN T.A. NO. 16/2012 AND 17/2012.

RESPONDENT(S)' EXHIBITS - NIL

//TRUE COPY//

P.A TO JUDGE

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

S.T.Rev.No.31 of 2014 & C.M.Appl.No.832 of 2014
and
S.T.Rev.No.32 of 2014 & C.M.Appl.No.845 of 2014

Dated this the 2nd day of February, 2015

ORDER

Thottathil B.Radhakrishnan, J.

C.M.Appl.Nos.832/2014 & 845/2014

Heard.

We are satisfied that sufficient cause has been shown to condone the delay. Hence, the delay is condoned on condition that if the final result of adjudication following the order that we issue hereunder goes against the interest of the assessee, the assessee will not be liable to pay the interest component for the period of delay which is being condoned hereby in both the C.M. Applications as regards the two S.T.Revisions.

ST Revisions

1. Heard the learned Senior Government Pleader and the learned Senior Advocate appearing for the respondent. We are of the view that the rectification applications having been allowed, the Tribunal

should have gone ahead to hear the parties on all the issues which could arise for decision in T.A.Nos.16 of 2012 and 17 of 2012. This is the minimum that ought to have followed the reasoning process that led the Tribunal to grant the rectification petitions. Hence, without expressing anything on the merits of the matter, but to say that the order on the rectification applications ought to have led to a comprehensive hearing of the appeals before the Tribunal, we set aside the common order dated 4.8.2012 on T.A.Nos. 16 of 2012 and 17 of 2012 of the Kerala Agricultural Income Tax and Sales Tax Appellate Tribunal, Additional Bench, Palakkad and remit the appeals for re-consideration at the hands of that Tribunal, preserving the common order on rectification petitions Nos. 5 of 2012 and 6 of 2012.

Parties are directed to mark appearance before the Tribunal on 2.3.2015.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

Sd/-
(K.HARILAL, JUDGE)

//TRUE COPY//

P.A TO JUDGE

DG