

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

MONDAY, THE 28TH DAY OF FEBRUARY 2022 / 9TH PHALGUNA, 1943

OT.REV NO. 129 OF 2017

AGAINST THE ORDER IN TAVAT 111/2014 OF KERALA VAT APPELLATE TRIBUNAL,
ERNAKULAM

REVISION PETITIONER/S:

N.R. SHAJI
M/S. RSP CONSTRUCTIONS,XII/2613,NANIYATHIL HOUSE,
KAKKANAD, KOCHI 30

BY ADV SRI.HARISANKAR V. MENON

RESPONDENT/S:

STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVT.
SECRETARIAT, THIRUVANANTHAPURAM.

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR HEARING ON
28.02.2022, ALONG WITH OT.Rev.122/2017, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

MONDAY, THE 28TH DAY OF FEBRUARY 2022 / 9TH PHALGUNA, 1943

OT.REV NO. 122 OF 2017

AGAINST THE ORDER IN OTHERS 248/2014 OF KERALA VAT APPELLATE TRIBUNAL,
ERNAKULAM

REVISION PETITIONER/S:

N.R.SHAJI
M/S. RSP CONSTRUCTIONS, XII/2613, NANIYATHIL HOUSE, KAKKANAD,
KOCHI-30.

BY ADVS.
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT/S:

STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVT.SECRETARIAT, THIRUVANANTHAPURAM.

THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR HEARING ON
28.02.2022, ALONG WITH OT.Rev.129/2017, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

ORDER

[OT.Rev Nos.129/2017, 122/2017]

S.V.Bhatti, J.

These two revisions are at the instance of one N R Shaji, being aggrieved by the common order dated 28.12.2016 of the Kerala Value Added Tax Appellate Tribunal, Ernakulam. The two revisions are tagged with O.T.Rev. No.107/2017 and connected cases. By separate order, this Court disposed of O.T. Rev. Nos.107/2017 and connected cases setting aside the common judgment and remanded the matter to the Tribunal for decision afresh, by duly interpreting the applicable clauses dealing with the scope of work.

2. In view of the said order, the counsel appearing for the parties would state that the prayers in the revisions need not be considered.

The statement is placed on record. O.T Revs. are closed accordingly. No order as to costs.

Sd/-

S.V.BHATTI

JUDGE

Sd/-

BASANT BALAJI

JUDGE

APPENDIX OF OT.REV 122/2017

PETITIONER ANNEXURES

ANNEXURE A	COPY OF LOCAL DELIVERY BOOK EVIDENCING THE FILING OF THE FORM 1DA
ANNEXURE B	COPY OF WORK ORDER ISSUED BY M/S. AFCONS, MUMBAI
ANNEXURE C	COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER-I (WC), ERNAKULAM
ANNEXURE D	COPY OF NOTICE ISSUED BY THE DEPUTY COMMISSIONER, ERNAKULAM
ANNEXURE D1	COPY OF REPLY FILED BY THE REVISION PETITIONER
ANNEXURE E	COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER-I (WC) ERNAKULAM
ANNEXURE F	COPY OF APPELLATE ORDER ISSUED BY THE ASST. COMMISSIONER (APPEALS), ERNAKULAM
ANNEXURE G	COPY OF ORDER IN TA (VAT) NO.248/2014 ISSUED BY THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL EKM

APPENDIX OF OT.REV 129/2017

PETITIONER ANNEXURES

ANNEXURE A	COPY OF APPLICATION IN FORM 1D FILED BY THE REVISION PETITIONER
ANNEXURE A1	COPY OF LOCAL DELIVERY BOOK EVIDENCING THE FILING OF THE FORM 1D
ANNEXURE B	COPY OF QUOTATION ISSUED BY THE PETITIONER
ANNEXURE B1	COPY OF LETTER OF ACCEPTANCE OF QUOTATION
ANNEXURE B2	COPY OF WORK ORDER ISSUED BY THE DISTRICT COLLECTOR, ERNAKULAM
ANNEXURE B3	COPY OF WORK ORDER ISSUED BY THE DISTRICT COLLECTOR, ERNAKULAM
ANNEXURE B4	COPY OF WORK ORDER ISSUED BY THE DISTRICT COLLECTOR, ERNAKULAM
ANNEXURE C	COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER-I (WC), ERNAKULAM
ANNEXURE D	COPY OF NOTICE ISSUED BY THE DEPUTY COMMISSIONER, ERNAKULAM
ANNEXURE D1	COPY OF REPLY FILED BY THE REVISION PETITIONER
ANNEXURE E	COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER-I (WC) ERNAKULAM
ANNEXURE F	COPY OF APPELLATE ORDER ISSUED BY THE ASST. COMMISSIONER (APPEALS), ERNAKULAM
ANNEXURE G	COPY OF ORDER IN TA (VAT) NO.246/2014 ISSUED BY THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL EKM