(2000) 04 KL CK 0021

In the High Court Of Kerala

Case No : T.R.C. No. 75 of 2000

Janeeva Saw Mills — APPELLANT

Vs

State of Kerala — RESPONDENT

Date of Decision : 05-04-2000

Acts Referred:
Kerala General Sales Tax Act, 1963 — Section 41

Citation : (2000) 120 STC 395

Hon'ble Judges : Arijit Pasayat, C.J;K.S. Radhakrishnan, J

Bench : Division Bench

Advocate : K.B. Mohamed Kutty, for the Appellant; V.V. Asokan, Special Government Pleader for Taxes, for the Respondent

Judgement

Pasayat, C.J.—Heard.

2. Challenge in this application u/s 41 of the Kerala General Sales Tax Act, 1963 (in short "the Act") is to the rejection of the appeal filed by the assessee by the Kerala Sales Tax Appellate Tribunal, Additional Bench, Ernakulam (in short "the Tribunal").

3. Appeal filed for the assessment year 1994-95 was dismissed on the ground that the first appeal filed before the appellate authority had been rightly rejected as admitted tax had not been paid. It is not in dispute that the admitted tax had not been paid. The reason for which admitted tax could not be paid had already been indicated by the assessee. Subsequently admitted tax has been paid. Considering the same we feel that this is a fit case where appeal should be admitted by the first appellate authority for disposal on merits, if the appeal is otherwise free from defects..

T.R.C. is disposed of as indicated above.