(2021) 01 KL CK 0263

In the High Court Of Kerala

Case No : Review Petition No. 525 Of 2020, Writ Petition (C) No. 10818 Of 2009

State Of Kerala And Ors — APPELLANT

Vs

Mrf Limited — RESPONDENT

Date of Decision : 06-01-2021

Acts Referred:

Citation : (2021) 01 KL CK 0263

Hon'ble Judges : Devan Ramachandran, J

Bench : Single Bench

Advocate : M. Gopikrishnan Nambiar, K. John Mathai, Joson Manavala, Kuryan Thomas, Paulose C. Abraham, Raja Kannan

Final Decision : Allowed

Judgement

1. This petition has been filed seeking a review of the judgment of this Court dated 01.10.2017, as per which, the writ petition was disposed of

affirming the ratio laid down in STRV.No.213/2006 and connected cases.

2. Sri.C.Unnikrishnan, learned Special Government Pleader, appearing for the review petitioners, submitted that STRV.No.213/2006, in fact, has no

application to the facts of this case and that in any event of the matter, the writ petition could not have been disposed of in the manner as has been

done, in view of the fact that the petitioners themselves have preferred Tax Appeal Nos.16/2010 and 17/2010 before the Appellate Tribunal,

Kottayam. Sri.C.Unnikrishnan therefore, prayed that the judgment in question be reviewed and the writ petitioner be directed to pursue their remedies

before the Appellate Tribunal, Kottayam.

3. In response, Sri.Kurian Thomas, learned counsel appearing for the writ petitioner, affirmed that Tax Appeal Nos.16/2010 and 17/2010 are pending

before the Appellate Tribunal, Kottayam, however, contesting the submissions of Sri.Unnikrishnan that the ratio in STRV.No.213/2006 is not

applicable to the facts of this case. He, however, submitted that since the aforementioned statutory appeals preferred by his client are pending before

the Appellate Tribunal, he does not stand in the way of this Court vacating the judgment and allowing the said Tribunal to dispose of the appeals in

terms of law at the earliest point of time. He then prayed that since, through the interim order of this Court dated 01.06.2009 in the writ petition, his

client has paid certain amounts, the same be directed to be treated as a deposit, which will adhere to the decision to be taken by the Appellate Tribunal

in the afore referred Tax Appeals.

Taking note of the afore submissions and since the parties are ad idem that Tax Appeal Nos.16/2010 and 17/2010 are pending before the Appellate

Tribunal, Kottayam, I deem it appropriate to allow this review petition and to vacate the judgment, so as to pave way for consideration of the said

appeals by the Appellate Tribunal appropriately.

Resultantly, this review petition is allowed and the judgment dated 04.10.2017 is recalled; consequently ordering the writ petition directing the

Appellate Tribunal, Kottayam to take up Tax Appeal Nos.16/2010 and 17/2010 and dispose of the same as per law, after affording necessary

opportunity to both sides, as expeditiously as is possible but not later than six months from the date of receipt of a copy of this judgment.

I am fixing the time as above, taking note of the fact that the appeals have been pending before the Tribunal for the last more than ten years without

final orders .

It is needless to say that the amounts deposited by the petitioner in terms of the interim order of this Court dated 01.06.2009 will be construed as a

deposit, which will finally adhere by the decision to be taken by the Appellate Tribunal, Kottayam, in terms of this judgment.

This review petition is thus ordered.