(2010) 11 KL CK 0271

In the High Court Of Kerala

Case No : ST. Rev. No. 32 of 2010

State of Kerala APPELLANT

Vs

Seven Seas Distillery Limited RESPONDENT

Date of Decision : 08-11-2010

Acts Referred:

Citation : (2010) 11 KL CK 0271

Hon'ble Judges : C.N. Ramachandran Nair, J;B.P. Ray, J

Bench : Division Bench

Advocate : Government Pleader, for the Appellant; V.V. Asokan, for the Respondent

Final Decision : Dismissed

Judgement

C.N. Ramachandran Nair, J.—Heard Government Pleader for the petitioner and Sri. V.V. Asokan, who took notice for respondent and argued the matter at the admission stage. The question raised is whether the Tribunal was justified in allowing respondent''s claim of inter-State sale of liquor covered by C Forms. Government Pleader submitted that there is no evidence about the permit used for transport of IMFL inter-State. Further the department''s case is that C forms produced do not authorise the respondent to make inter-State sale of liquor.

2. After hearing both sides and after going through the orders of the Tribunal, we are of the view that there is no scope for interference with the Tribunal''s order because the department is not questioning the inter-State movement of goods that happened pursuant to sale by the respondent. If goods sold have crossed the boundaries of the State and are covered by C Forms, then respondent is entitled to assessment at concessional rate, no matter whether excise permits for inter-State movement are produced or not. It is the look out of excise authorities to see whether liquor is transported with permit, and if not, to take appropriate action. However, once goods are sold inter-State and C forms are produced and if purchaser was authorised to purchase goods for resale, then respondent is entitled to concessional rate which is what is found by the Tribunal. We therefore

dismiss the Revision filed by the State.

