



interpretation of the amendment to the Kerala  
General Sales Tax Act, 1963, and relevant  
notifications were involved, we thought it fit to  
remit the cases to the Tribunal for de novo  
consideration. That order is retained by us. We  
see no reason to modify our order. We make it  
clear that in the first instance the Tribunal will  
consider the matter in the light of the amendment  
to the Act and the relevant notifications.  
However, if the Tribunal is of the view that the  
matter needs to be considered by the Assessing  
Officer in the light of the factual background, it  
may remit the cases to the Assessing Officer.  
Accordingly, the interlocutory applications  
stand disposed of.

[ Alka Dudeja ]  
A.R.-cum-P.S.

[ Madhu Saxena ]  
Assistant Registrar