IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL

THURSDAY, THE 22ND DAY OF JANUARY 2015/2ND MAGHA, 1936

WA.No. 135 of 2015 () IN WP(C).210/2015

AGAINST THE JUDGMENT IN WP(C) 210/2015 of HIGH COURT OF KERALA
DATED 06-01-2015

APPELLANT/PETITIONER:

M/S. RAMACHANDRAN GARMENTS
PAZHAVANGADI, FORT.P.O., THIRUVANANTHAPURAM
REPRESENTED BY ITS PARTNER J.SARAVANACHANDRAN.

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

RESPONDENTS/RESPONDENTS:
----

1. ASST. COMMISSIONER-II,
COMMERCIAL TAXES SPECIAL CIRCLE
THIRUVANANTHAPURAM.695 001.

2. INTELLIGENCE OFFICER
SQUAD NO.1, DEPARTMENT OF COMMERCIAL TAXES
THIRUVANANTHAPURAM. 695 001.

3. COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM.695 001.

R BYSR. GOVERNMENT PLEADER, SRI.LIJU V.STEPHEN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 22-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B. RADHAKRISHNAN & K.HARILAL, JJ.

- -

W.A.No.135 OF 2015

- -

Dated this the 22nd day of January, 2015

JUDGMENT

Thottathil B. Radhakrishnan, J.

Appellant, an assessee under the KVAT Act challenged the assessment order in a writ petition. The learned single Judge, perusing the contentions in the writ petition, took the view that the assessee should be relegated to the statutory remedy by way of appeal under the Act.

2. Having considered the materials on record and having heard the learned counsel for the appellant, we do not find that the approach adopted by the learned single Judge is unjustified in terms of the regulated sweep of the jurisdiction under Article 226 of the Constitution. We do not find any reason to interfere with the impugned judgment in this intra-court appeal under Section 5 of the High Court Act.

In the result, this appeal is dismissed *in limine*.

Sd/-
THOTTATHIL B. RADHAKRISHNAN, JUDGE

Sd/-
K.HARILAL, JUDGE

jes