IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

FRIDAY, THE 6TH DAY OF FEBRUARY 2015/17TH MAGHA, 1936

WA.No. 260 of 2015 () IN WP(C).35508/2014
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AGAINST THE ORDER/JUDGMENT IN WP(C) 35508/2014 of HIGH COURT OF KERALA DATED 30.12.2014

APPELLANT(S)/PETITIONER:
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M/S. BERGER PAINTS INDIA LTD,
DOOR NO.III/835 C, 1ST FLOOR, VALIYARA CHAMBERS,
K.K.ROAD, CHEMBUMKKU,
COCHIN 682 021. REPRESENTED BY ITS ADMINISTRATION EXECUTIVE SRI. P.G. PILLAI.

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S)/RESPONDENTS:
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1. **ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, SPECIAL CIRCLE,
   MATTANCHERY AT ALUVA-683 101.

2. **INDIAN TECHNICAL MANAGEMENT CELL,**
   COMMERCIAL TAXES, TAX TOWER, KARAMANA,
   THIRUVANANTHAPURAM-695 033.
   REPRESENTED BY ITS ASSISTANT COMMISSIONER.

3. **COMMISSIONER OF COMMERCIAL TAXES,**
   TAX TOWER, KARAMANA, THIRUVANANTHAPURAM 695 033.

4. **INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, MATTANCHERY-682 001.

R1 TO R4 BY SRI.LIJU V.STEPHEN, GOVERNMENT PLEADER

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 06-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

DG

WA.No. 260 of 2015

APPENDIX

PETITIONER'S EXHIBITS:

ANNEXURE - I:	**COPY OF NOTICE DATED 23.01.2015 ISSUED BY THE ASSESSING AUTHORITY FOR RECTIFICATION OF MISTAKE IN THE ORIGINAL ASSESSMENT COMPLETED FOR 2010-11.**
ANNEXURE - II:	**COPY OF JUDGMENT DATED 09.01.2015 IN WP(C) NO.361 OF 2015(U) PASSED BY THIS HON'BLE COURT IN PERMITTING CORRECTION OF DATA IN UPLOADING IN THE MONTHLY E-RETURNS, WITHOUT AFFECTING ANY CHANGE IN TURNOVER.**

RESPONDENTS EXHIBITS -NIL

//TRUE COPY//

P.A TO JUDGE

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

W.A.No.260 of 2015

Dated this the 6th day of February, 2015

J U D G M E N T

Thottathil B.Radhakrishnan, J.

We have heard the learned counsel for the appellant. All that the learned single Judge has done is to relegate the petitioner for consideration of his rectification applications which are already pending. The learned Judge, in discretionary jurisdiction, thought it appropriate that the writ court should not deal with the matter when the rectification applications are pending. The impugned judgment has been issued requiring the statutory authorities to conclude on the rectification applications within a period of one month from the date of receipt of a copy of the judgment. Thereafter, the concerned authority issued notice of hearing of the rectification applications. We are sure that the officer hearing the rectification applications will consider all submissions, including that the appellant could not carry out corrections of defects in the uploaded invoices placed along with the returns. Subject to what is stated above, this writ appeal is dismissed.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

Sd/-
(K.HARILAL, JUDGE)

//TRUE COPY//

P.A TO JUDGE

DG