IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No. 210 of 2015 (A)

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

RESPONDENT(S):

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

2. **INTELLIGENCE OFFICER,SQUAD NO I,**
   DEPARTMENT OF COMMERCIAL TAXES,
   THIRUVANANTHAPURAM - 695 001.

3. **COMMISSIONER OF COMMERCIAL TAXES,**
   THIRUVANANTHAPURAM - 695 001.

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 210 of 2015 (A)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1 : COPY OF ORDER ISSUED BY THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL ERNAKULAM DATED 11.8.2011.

EXT.P1(A): COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS),THIRUVANANTHAPURAM DATED 29.3.2011.

EXT.P2: COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER, THIRUVANANTHAPURAM DATED 5.3.2011.

EXT.P2(A): COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER, THIRUVANANTHAPURAM DATED 5.3.2011.

EXT.P3: COPY OF ORDER PASSED BY THE DY.COMMISSIONER(APPEALS), THIRUVANANTHAPURAM DATED 24.6.2011.

EXT.P4: COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 30.4.2014.

EXT. P4(A): COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DATED 29.8.2014.

EXT.P4(B): COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATEDM 1.9.2014.

EXT.P4(C): COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 16.9.2014.

EXT.P5: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 26.9.2014.

EXT.P5(A): COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 26.9.2014.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.210 of 2015 (A)

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Dated this the 6th day of January, 2015

JUDGMENT

The challenge in the writ petition is against Exts.P5 & P5(a) orders of assessment passed by the first respondent.

2. On a perusal of the contentions in the writ petition, I am of the view that, the petitioner should be relegated to the alternate remedy of preferring an appeal, against the said orders, before the appellate authority under the Kerala Value Added Tax Act, 2003. The petitioner cannot bypass the statutory remedies by approaching this Court in proceedings under Article 226 of the Constitution of India. Accordingly, reserving the right of the petitioner to approach the appellate authority under the KVAT Act against Exts.P5 and P5(a) orders of assessment, the writ petition is dismissed as not maintainable.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

AMV/06/01/