

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 12TH DAY OF JANUARY 2015/22ND POUSHA, 1936

WP(C).NO. 211 OF 2015 (B)

PETITIONER(S):

P.K. SULAIMAN,
PROPRIETOR, KPH WOODEN FURNITURE & TIMBERS,
MUNDAKAYAM, PARATHANAM, KOTTAYAM DISTRICT.

BY ADVS.SRI.G.HARIHARAN
SRI.PRAVEEN HARIHARAN

RESPONDENT(S):

1. INTELLIGENCE OFFICER
SQUAD NO.I, COMMERCIAL TAXES, KOLLAM - 691 002.
2. INTELLIGENCE OFFICER,
COMMERCIAL TAXES, KUMILY, IDUKKI DISTRICT- 685 509.
3. INSPECTING ASSISTANT COMMISSIONER (INT),
COMMERCIAL TAXES DEPARTMENT
IDUKKI AT NEDUMKANDAM - 685 553.
4. COMMERCIAL TAX OFFICER,
PONKUNNAM, KOTTAYAM DISTRICT, PIN: 686 506.

BY GOVERNMENT PLEADER SMT. ANITHA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).NO. 211 OF 2015 (B)

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT.P1: COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE 4TH
RESPONDENT UNDER THE KERALA VALUE ADDED TAX ACT AND RULES IN
FAVOUR OF THE PETITIONER.

EXT.P2: COPY OF THE NOTICE ISSUED UNDER SECTION 47(2) OF THE VALUE
ADDED TAX ISSUED ON 14/02/2014 IN CONNECTION WITH
OR.1582/13-14 ISSUED BY THE 1ST RESPONDENT.

EXT.P3: COPY OF THE RECEIPT NO.496518 DATED 15/02/2014 ISSUED BY THE
2ND RESPONDENT IN THE NAME OF THE PETITIONER.

EXT.P4: COPY OF THE LETTER DATED 15/02/2014 SUBMITTED BY THE
PETITIONER TO THE 1ST AND 2ND RESPONDENTS EVIDENCING PAYMENT
OF THE AMOUNT OF RS.1,23,570/- UNDER PROTEST.

RESPONDENT(S) ' EXHIBITS : NIL

/ TRUE COPY /

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P.A. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 211 of 2015 (B)

.....
Dated this the 12th day of January, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, 2003, is aggrieved by the inaction on the part of the third respondent, who is stated to be the adjudicating authority, to pass orders in the adjudication that has been referred to him pursuant to detention of the goods while in transit.

2. It is the case of the petitioner that, although the detained goods were cleared on paying the security deposit that was demanded, and the matter thereafter referred to the third respondent for adjudication, the third respondent has not passed any orders in adjudication. Hence, this writ petition.

3. I have heard Sri.G.Hariharan, learned counsel appearing for the petitioner and the learned Government Pleader for the respondents.

4. On a consideration of the facts and circumstances of the case and also the submissions made across the Bar, I dispose the writ petition with a direction to the third respondent, or the competent adjudicating authority before whom the files

pertaining to the petitioner are pending, to consider and pass orders on the same, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/12/01/