IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF FEBRUARY 2015/24TH MAGHA, 1936

WP(C).No. 2027 of 2015 (C)
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PETITIONER(S):

K.R.SURESHKUMAR, AGED 46 YEARS,
MANAGING PARTNER, M/S. KALLADA MART,
ADATTUKARAN BUILDING, SAKTHAN NAGAR, THRISSUR- 680 001.

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

RESPONDENT(S) :

THE COMMERCIAL TAX OFFICER,
4TH CIRCLE, THRISSUR- 680 007

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd.

WP(C).No. 2027 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE APPLICATION FILED BEFORE THE RESPONDENT FOR ISSUANCE OF REGISTRATION CERTIFICATE UNDER KERALA VALUED ADDED TAX ACT BY THE PETITIONER.

EXHIBIT P2: TRUE COPY OF THE CERTIFICATE NO.241586 DATED 13-11-2014 ISSUED BY THE SUB POSTMASTER, IRINJALAKUDA NORTH IN FAVOUR OF GOVERNOR OF KERALA AND PRODUCED BEFORE THE RESPONDENT.

EXHIBIT P3: TRUE COPY OF THE CERTIFICATE NO.241587 DATED 13-11-2014 ISSUED BY THE SUB POSTMASTER, IRINJALAKUDA NORTH IN FAVOUR OF GOVERNOR OF KERALA AND PRODUCED BEFORE THE RESPONDENT.

EXHIBIT P4: TRUE COPY OF THE CERTIFICATE NO.241588 DATED 13-11-2014 ISSUED BY THE SUB POSTMASTER, IRINJALAKUDA NORTH IN FAVOUR OF GOVERNOR OF KERALA AND PRODUCED BEFORE THE RESPONDENT.

EXHIBIT P5: TRUE COPY OF THE CERTIFICATE NO.241589 DATED 13-11-2014 ISSUED BY THE SUB POSTMASTER, IRINJALAKKUDA NORTH IN FAVOUR OF GOVERNOR OF KERALA AND PRODUCED BEFORE THE RESPONDENT.

EXHIBIT P6: TRUE COPY OF THE CERTIFICATE NO.241590 DATED 13-11-2014 ISSUED BY THE SUB POSTMASTER, IRINJALAKUDA NORTH IN FAVOUR OF GOVERNOR OF KERALA AND PRODUCED BEFORE THE RESPONDENT.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.S.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2027 OF 2015 (C)

Dated this the 13th day of February, 2015

J U D G M E N T

The petitioner, who is a managing partner of a partnership firm, had applied for a registration under the Kerala Value Added Tax Act before the respondent. In the writ petition, the grievance of the petitioner is that despite having submitted the application for registration together with all necessary documents, the respondent has not issued any registration certificate to the petitioner.

2. When the matter came up for admission, it was submitted by the learned Government Pleader, on instructions, that the application submitted by the petitioner for registration was defective in two respects, namely, (i) that it was not signed and (ii) that the door number shown in the rent agreement produced by the petitioner along with the application, did not match with the door number of the business premises as shown in the application submitted by the petitioner. When this was pointed out to counsel for the petitioner, he requested for some time to verify whether the petitioner had cured

the said defects. Today when the matter was called up, it is submitted on behalf of the petitioner that the defects have since been cured. Taking note of the said submission, I dispose the writ petition with a direction to the respondent to consider the application submitted by the petitioner for grant of registration under the KVAT Act, and if it is found to be proper, and the defects cured, process the same, and take action thereon, within a period of two weeks from the date of receipt of a copy of this judgment.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp