

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

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

WP(C).No. 2227 of 2015 (C)

PETITIONER :

**SHEREEN NAVAS,
M/S.ALFA RUBBERS, VANNAPPURAM P.O.,
THODUPUZZHA, IDUKKI DISTRICT.**

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

RESPONDENT(S):

- 1. ASST. COMMISSIONER,
COMMERCIAL TAXES SPECIAL CIRCLE,
MINI CIVIL STATION,THODUPUZZHA-685 584.**
- 2. INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
IDUKKI AT KATTAPPANA-685 508.**

R1 & R2 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 22-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 2227 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT P1 :** COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DT. 19-04-2014.
- EXT P2 :** COPY OF REPLY SUBMITTED BY THE PETITIONER DT. 09-05-2014.
- EXT P3 :** COPY OF INVOICE NO.3801 ISSUED BY M/S.KUTTICHIRAKUDIYIL TRADERS DT. 12-12-2009.
- EXT P3(A) :** COPY OF INVOICE NO.3828 ISSUED BY M/S.KUTTICHIRAKUDIYIL TRADERS DT. 06-02-2010.
- EXT P3 (B) :** COPY OF INVOICE NO.3849 ISSUED BY M/S.KUTTICHIRAKUDIYIL TRADERS DT. 23-02-2010.
- EXT P4 :** COPY OF LETTER SUBMITTED BY THE PETITIONER DT. 21-05-2014.
- EXT P5 :** COPY OF ORDER PASSED BY THE 1ST RESPONDENT DT. 15-05-2014.
- EXT P6 :** COPY OF APPLICATION FILED BY THE PETITIONER DT. 20-01-2015.
- EXT P7 :** COPY OF NOTICE IN FORM 1 ISSUED BY THE 2ND RESPONDENT DT. 30-12-2014.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 2227 of 2015 (C)

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Dated this the 22nd day of January, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003 on the files of the first respondent. Against Ext.P5 assessment order issued under the KVAT Act for the assessment year 2009 - 2010, the petitioner has preferred Ext.P6 rectification application before the first respondent. The limited prayer of the petitioner in the writ petition is for a direction to the first respondent to consider and pass orders on Ext.P6 rectification application, and in the meanwhile, to keep the revenue recovery steps, initiated against the petitioner through Ext.P7 notice, in abeyance.

2.I have heard Sri.Harisankar V. Menon, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the first respondent to consider and pass orders on Ext.P6 rectification application, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

The order to be passed by the first respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P7 revenue recovery notice shall be kept in abeyance till such time as the first respondent passes orders, as directed, in Ext.P6 rectification application, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/22/01/