

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936

WP(C).No. 4236 of 2015 (D)

PETITIONER :

**M/S.LAVA INTERNATIONAL LTD.
CFA: GROUP MUKKADAN INFINITI IMPRESSA, DOOR NO C-3
37/966 K KUMARANASAN ROAD, ELAMKULAM, KOCHI-682020**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD**

RESPONDENT :

**ASSISTANT COMMISSIONER (ASSMT.)
SPECIAL CIRCLE-II, ERNAKULAM 682015**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 4236 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE FLIGHT TICKET ISSUED TO BHIBASH DEB FROM BOMBAY TO KOCHI DATED 6.11.2014.

EXHIBIT PI A: TRUE COPY OF THE RETURN FLIGHT TICKET TO BHIBASH DEB FROM KOCHI TO DELHI DATED 7.11.2014.

EXHIBIT P2: TRUE COPY OF THE ORDER DATED 6.11.2014

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.4236 of 2015

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Dated this the 10th day of February, 2015

JUDGMENT

The challenge in the writ petition is against Exst.P2 assessment order passed under the Kerala Value Added Tax Act for the assessment year 2012-2013. In the writ petition, the grievance of the petitioner is that Ext.P2 order was passed without hearing the petitioner and without affording the petitioner a reasonable opportunity for producing documents to substantiate his contentions on merits.

2. I have heard Sri.K.Kumar the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned counsel for the respondent. The learned Government Pleader would submit on instructions that while the averments in the writ petition, with regard to the posting of the case on 06.11.2014 for hearing, is not factually correct, it is a fact that the petitioner was not heard prior to the passing of Ext.P2 order.

3. On a consideration of the facts and circumstances of the

case as also the submissions made across the bar, I am of the view that Ext.P2 order, in as much as it was passed without hearing the petitioner, is vitiated on account of non-compliance with the rules of natural justice. Accordingly, I quash Ext.P2 and direct the respondent to pass fresh orders of assessment for the assessment year 2012 - 2013 within two months from the date of receipt of a copy of this judgment, after affording the petitioner an opportunity of being heard, and after giving the petitioner sufficient time to produce documents to substantiate his contentions on merits. To enable the respondent to do so, I direct the petitioner to appear before the respondent at his office at 11 am on 12.03.2015 along with copies of all documents necessary for substantiating his contentions on merits.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

