

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF MARCH 2015/29TH PHALGUNA, 1936

WP(C).No. 4284 of 2015 (I)

PETITIONER:

**M/S.SUNSHINE ABODES(P) LTD,
39/5859-A,
PANAMPILLY NAGAR,
ERNAKULAM,
REPRESENTED BY ITS MANAGING DIRECTOR,
SAJID PADIYATH.**

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

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER (WC <)
DEPARTMENT OF COMMERCIAL TAXES,
OLD RAILWAY STATION ROAD,
ERNAKULAM, KOCHI -18.**
- 2. COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWERS, KILLIPPALAM,
THIRUVANANTHAPURAM -695001.**

R1 & R2 BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C).No. 4284 of 2015 (I)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT - P1 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT.

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

vmr

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.4284 of 2015

.....
Dated this the 20th day of March, 2015

J U D G M E N T

The challenge in the writ petition is against Ext.P1 De-registration notice that was issued to the petitioner informing him that his registration under the Kerala Value Added Tax Act was not renewed. The challenge in the writ petition, against Ext.P1 notice, is essentially that before taking consequential action pursuant to the notice, the petitioner was not afforded an opportunity of showing cause against such proposed action.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I find that in Ext.P1, the reason for cancelling the registration of the petitioner has not been stated. Ext.P1 only states that the registration is not renewed. It is not indicated as to whether the non-renewal of registration was on account of any fault of the petitioner. In any event, inasmuch as Ext.P1 does not reflect any application of mind, and does not furnish any reason for the decisions arrived at therein, the same cannot be legally sustained. Accordingly, I

quash Ext.P1, and direct the 1st respondent to treat the petitioner as a person having valid registration until such time as, pursuant to a notice issued to the petitioner, and an adjudication that follows, the petitioner is found not entitled to a registration certificate.

The writ petition is allowed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

