

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 22ND DAY OF JULY 2015/31ST ASHADHA, 1937

WP(C).No. 8136 of 2008 (R)

PETITIONER:

**M/S. BUTTERFLY HOME APPLIANCES,
GANDHI NAGAR, ERNAKULAM-682 017, REPRESENTED BY
ITS PARTNER, THANKACHAN P.JOSEPH.**

BY ADV. SRI.V.P.SUKUMAR.

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER (AUDIT ASSESSMENT),
OFFICE OF THE DEPUTY COMMISSIONER (AA),
COMMERCIAL TAXES, ERNAKULAM.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.**
- 3. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO GOVERNMENT, TAXES (D) DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.**

BY GOVERNMENT PLEADER SRI.R.RENJITH.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 22-07-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

W.P(C).No. 8136 of 2008 (R):

APPENDIX

PETITIONER'S EXHIBITS:

- EXT.P1: TRUE COPY OF THE NOTICE DATED 26.10.2007 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXT.P2: TRUE COPY OF THE REPLY DATED 26.11.2007 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
- EXT.P3: TRUE COPY OF THE ASSESSMENT ORDER DATED 27.11.2007 PASSED BY THE 1ST RESPONDENT FOR 2005-06.
- EXT.P4: TRUE COPY OF CIRCULAR NO.41/2007 DATED 18.09.2007 ISSUED BY THE 4TH RESPONDENT.
- EXT.P5: TRUE COPY OF THE INTERIM ORDER DATED 26.11.2007 IN W.P.(C).33389 OF 2007.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.A. TO JUDGE.

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 8136 of 2008

Dated this the 22nd day of July, 2015

J U D G M E N T

The issue in this writ petition is regarding rejection of the claim to credit input tax on account of discount received from the manufacturer. The issue is covered in the light of the judgment of this Court in **Priya Agencies V. Commercial Tax Officer [(2008) 17 VST 293]**.

2. In view of the above, the assessment order is set aside and the assessing authority is directed to reconsider the matter in the light of the above judgment, after notice to the assessee, within a period of 3 months.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.