

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF FEBRUARY 2015/29TH MAGHA, 1936

WP(C).No. 5041 of 2015 (E)

PETITIONER(S):

1. NAHAS.H
PROPRIETOR, M/S.N H TRADERS, 32/2855
RAIN COMPLEX, NALANDHA ROAD, THAMMANAM
COCHIN - 682 032, ERNAKULAM DISTRICT.

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, 2ND CIRCLE,
KALAMASSERY AT KAKKANAD - 682 030.
2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, COCHIN - 682 030.

BY GOVERNMENT PLEADER SRI. SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 5041 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

P1: COPY OF CERTIFICATE OF AUDIT DATED 1/10/2014 ISSUED TO THE PETITIONER, BY THE 1ST RESPONDENT, IN CONNECTION WITH AUDIT INSPECTION

P2: COPY OF NOTICE DATED 24/11/2014 U/S.39(1) OF THE KVAT ACT ISSUED BY THE 1ST RESPONDENT

P3: COPY OF MEDICAL CERTIFICATE DATED 20/12/2014.

P3(a): COPY OF MEDICAL CERTIFICATE OF FITNESS DATED 03.02.2015.

P4: COPY OF EX-PARTY ORDER DATED 31/12/2014, PASSED BY THE 1ST RESPONDENT, U/S.24(1) OF THE KVAT ACT, AS PROPOSED IN EXT.P2.

P5: COPY OF LETTER DATED 4/2/2015 FOR RECTIFICATION OF MISTAKE IN EXT.P4 U/S.66 OF THE KVAT ACT, SUBMITTED BY THE PETITIONER, BEFORE 1ST RESPONDENT

P5(A): COPY OF PURCHASE INVOICE FOR CEILING SECTION, INTERMEDIATE AND PERIMETER, SUBMITTED BY THE PETITIONER ALONG WITH EXT.P5 APPLICATION, TO SHOW THE RATE OF THE ITEMS, FOR THE PETITIONER.

P5(B): COPY OF PURCHASE INVOICE FOR CORROSHIELD DRYWALL SCREWS, SUBMITTED BY THE PETITIONER ALONG WITH EXT.P5 APPLICATION, TO SHOW THE COST PRICE OF THE ITEM, FOR THE PETITIONER

P5(C): COPY OF PURCHASE INVOICE NO.IND 394 DATED 8/7/2014 FOR 25 AND 40 KILOGRAM BAGS OF PLASTER OF PARIS, SUBMITTED BY THE PETITIONER ALONG WITH EXT.P5 APPLICATION, TO SHOW THE COST PRICE OF THE ITEM FOR THE PETITIONER

RESPONDENT(S)' EXHIBITS

NIL

// TRUE COPY //

P.A. TO JUDGE.

Sou.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.5041 OF 2015

Dated this the 18th day of February, 2015

J U D G M E N T

The limited prayer of the petitioner in the writ petition is for a direction to the 1st respondent to consider and pass orders on Ext.P5 rectification application that has been preferred by the petitioner before him and for keeping in abeyance the revenue recovery proceedings against him till such time as the 1st respondent passes orders on the rectification application.

2. I have heard Sri.Thomson T.Emmanuel, the learned counsel for the petitioner and Sri.Sudheesh Kumar, the learned Government Pleader for 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 1st respondent to consider and pass orders on Ext.P5 rectification application preferred by the petitioner, within a period of two weeks from the date of receipt of a copy of this judgment. It is made clear that till such time as the orders are passed by the 1st respondent as directed above and communicated to the petitioner, coercive steps for recovery of the

amounts confirmed against the petitioner by Ext.P4 order shall be kept in abeyance. The petitioner shall appear before the 1st respondent at his office on 27.02.2015 with a copy of this judgment as also a copy of the writ petition.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

