

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF FEBRUARY 2015/7TH PHALGUNA, 1936

WP(C).No. 6176 of 2015 (V)

PETITIONER:

**M/S. HYDROTECH INDUSTRY & WORKS
27/225A, K.P. VALLON ROAD,
KADAVANTHRA, COCHIN 682 020.
REPRESENTED BY ITS AUTHORIZED SIGNATORY
SRI. SWAMINATHAN M.**

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

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER
2ND CIRCULE, TRIPUNITHURA 682 301.**
- 2. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM 682 018.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
26-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONERS EXHIBITS

- EXHIBIT P1 : TRUE COPY OF THE NOTICE DATED 22.11.2014**
- EXHIBIT P2 : TRUE COPY OF THE ASSESSMENT ORDER DATED 30.12.2014**
- EXHIBIT P3 : TRUE COPY OF THE RECTIFICATION APPLICATION**
- EXHIBIT P4 : TRUE COPY OF THE LETTER DATED 18.2.2015 ISSUED BY COCHIN SHIPYARD LTD**
- EXHIBIT P5 : TRUE COPY OF THE HEARING NOTICE**
- EXHIBIT P6 : TRUE COPY OF REVENUE RECOVERY NOTICE DATED 6.2.2014**

RESPONDENT'S EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

JJJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO. 6176 OF 2015 (V)

Dated this the 26th day of February, 2015

J U D G M E N T

To correct certain mistakes that had crept into Ext.P2 assessment order, passed in relation to the petitioner under the KVAT Act, the petitioner has preferred Ext.P3 rectification application before the 1st respondent.

2. The limited prayer of the petitioner in the writ petition is for a direction to the 1st respondent to consider and pass orders in Ext.P3 rectification application within a stipulated period, and to grant a stay of recovery proceedings for recovery of the amounts confirmed against him by Ext.P2 assessment order, till then.

3. I have heard Sri.A.Kumar, the learned counsel appearing on behalf of the petitioner as also Sri.Sudeesh Kumar, the learned Government Pleader appearing on behalf of the respondents.

4. 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 in Ext.P3 rectification application within a period of one month from the date of receipt of a copy of this judgment. I make it clear that recovery action, for recovery of any amounts confirmed against the petitioner by Ext.P2 assessment order, shall be kept in abeyance till such time as orders are passed as directed and communicated to the petitioner.

**Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE**