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. 6776 of 2015 (V)

PETITIONER(S):

M/S.SEA SHELL,
NEERKUNNAM, VANDANAM, ALAPPUZHA
REPRESENTED BY ITS MANAGING PARTNER, AYSHA K.E.

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

RESPONDENT(S):
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1. THECOMMERCIAL TAX OFFICER
IST CIRCLE, ALAPPUZHA - 688 001.

2. DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, AMBALAPPUZHA - 688 561.

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:

PJ

WP(C).No. 6776 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P-1: COPY OF RETURN FILED BY THE PETITIONER

EXT.P-2: COPY OF NOTICE ISSUED BY THE IST RESPONDENT

EXT.P-3: COPY OF RETURN FILED BY M/S.WINALITE INTERNATIONAL TRADING INDIA (P) LTD.

EXT.P-4: COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE IST RESPONDENT

EXT.P-5: COPY OF NOTICE IN FORM I ISSUED BY THE 2ND RESPONDENT

EXT.P-5(A): COPY OF NOTICE IN FORM 10 ISSUED BY THE 2ND RESPONDENT

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.6776 of 2015

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Dated this the 20th day of March, 2015

J U D G M E N T

The petitioner has approached this Court through the present writ petition aggrieved by steps taken by the respondents for recovery of amounts confirmed against the petitioner by an assessment order for the assessment year 2012-2013 under the Kerala Value Added Tax Act. The grievance of the petitioner in the writ petition is that, while he was served with a revenue recovery notice demanding the said amounts, he was not served with a copy of the assessment order by the respondents. The learned Government Pleader on instructions would submit that the assessment order was in fact served on the petitioner by affixture in the last known business place of the petitioner. She also handed over a copy of the an unsigned order that was passed against the petitioner to counsel for the petitioner. The learned counsel for the petitioner would submit that, the publication, by the respondents, at the last known place of business of the petitioner was done after the petitioner had closed down his business and surrendered the registration certificate to the respondents.

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I am of the view that inasmuch as the petitioner has now been shown a copy of the order that was passed against him, he can obtain a certified copy of the order from the 1st respondent. Thereafter, it will be for the petitioner to pursue his remedies against the said order before the appellate authority under the Kerala Value Added Tax Act. To enable the petitioner to do this, I direct the 1st respondent to furnish the petitioner, with a copy of the assessment order passed against him, on the petitioner approaching him with a request for the same. The petitioner shall, thereafter, take steps to file the appeal, together with a stay petition, before the 1st appellate authority. The interim order of stay against recovery, granted by this Court by the order dated 04.03.2015, shall continue to remain in force for a period of three weeks so as to enable the petitioner to move the appellate authority as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns