IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF MARCH 2015/13TH PHALGUNA, 1936

WP(C).No. 6876 of 2015 (H)

PETITIONER(S):

MOHAMMED ABDUL RAHIMAN,
K.K.PURAM, CHOWKI, POST KUNDLU
KASARAGODE.

BY ADVS.SRI.V.C.JAMES
SRI.SEBASTIAN JOSEPH (KURISUMMOOTTIL)

RESPONDENTS:
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1. INTELLIGENCE OFFICER (IB), KASARGOD
PIN - 671 001.

2. THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, KASARAGOD - 671 001.

3. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM - 695 001.

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMARI

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 6876 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1: TRUE COPY OF ORDER DATED 07/11/2014 IN REVISION PETITION NO. 04/2014, IN RESPECT OF ASSESSMENT YEAR 2007 - 2008.

EXT.P2: TRUE COPY OF ORDER DATED 07/11/2014 IN REVISION PETITION NO. 03/2014 AND 02/2014 IN RESPECT OF ASSESSMENT YEAR 2008 - 2009.

EXT.P3: TRUE COPY OF ORDER DATED 07/11/2014 IN REVISION PETITION NO. 02/2014 IN RESPECT OF ASSESSMENT YEAR 2009 - 2010.

EXT.P4: TRUE COPY OF ADJOURNMENT NOTICE DATED 27/6/14.

EXT.P5: TRUE COPY OF PETITION DATED 16/10/2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P6: TRUE COPY OF RECTIFICATION PETITION DATED 08/12/2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P7: TRUE COPY OF PETITION DATED 08/12/2014 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P8: TRUE COPY OF ORDER ERRATUM DATED 29/12/2014 IN RP.NO.04/2014 FOR THE ASSESSMENT YEAR 2007 - 2008.

EXT.P9: TRUE COPY OF ORDER ERRATUM DATD 29/12/2014 IN RP 03/2014 FOR ASSESSMENT YEAR 2008 - 2009.

EXT.P10: TRUE COPY OF ORDER ERRATUM DATED 29/12/2014 IN RO 02/2014 FOR THE ASSESSMENT YEAR 2009 - 2010.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.6876 of 2015

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Dated this the 4th day of March, 2015

J U D G M E N T

The challenge in the writ petition is against Exts.P1 to P3 orders passed by the 2nd respondent, in a revision petition preferred by the petitioner against orders imposing penalty. Exts.P8 to P10 rectification orders passed by the 2nd respondent are also impugned on the ground that they do not correctly state the facts that took place in connection with the appearance of the authorised representative of the petitioner. Although, various contentions are raised in the writ petition challenging Exts.P1 to P3 revision orders, as also Exts.P8 to P10 rectification orders, on a perusal of Exts.P1 to P3 orders, I am of the view that, the petitioner has an effective alternative remedy against the said orders under the Kerala Value Added Tax Act. Accordingly, I relegate the petitioner to the alternate remedy of filing a revision petition against Exts.P1 to P3 orders, as well as Exts.P8 to P10 rectification orders, before the Appellate Tribunal. I make it clear that, if the petitioner approaches the Appellate Tribunal through duly constituted revision petitions, along with stay petitions, against Ext.P1 to P3 revision orders, within a period of three weeks from the date of receipt of a copy of this judgment, then the Appellate Tribunal shall consider the stay petitions within a period of two months thereafter. To enable the petitioner to approach the Appellate Tribunal through the revision petitions referred to above, I stay the proceedings for recovery of the amounts, confirmed against the petitioner by Exts.P1 to P3 orders, for a period of three weeks.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns