IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF MARCH 2015/15TH PHALGUNA, 1936

WP(C).No. 7102 of 2015 (K)

PETITIONER :

M/S AL MADEENA JEWELLERS, NADAPURAM, KOZHIKODE DISTRICT
REPRESENTED BY ITS MANAGING PARTNER SRI.T.P.JALEEL.

BY ADV. SRI.N.K.SANATH KUMAR

RESPONDENTS :
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1. STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPT. OF COMMERCIAL TAXES, THIRUVANANTHAPURAM - 695 001.

2. COMMERCIAL TAX OFFICER - II, VADAKARA - 673 101.

R1 & R2 BY SENIOR GOVERNMENT PLEADER
SMT. SOBHA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 7102 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1: TRUE COPY OF RETURN FOR THE MONTH MAY 2014.

EXT.P2: TRUE COPY OF PRE ASSESSMENT NOTICE DATED 15/01/2015.

EXT.P3: TRUE COPY OF INVOICE DATED 29/03/2014.

EXT.P4: TRUE COPY OF REPLY DATED 21/01/2015.

EXT.P5: TRUE COPY OF HEARING NOTICE DTTED 21/01/2015.

EXT.P6: TRUE COPY OF ASSESSMENT ORDER DATED 31/01/2015.

EXT.P7: TRUE COPY OF DEMAND NOTICE DATED 31/01/2015.

EXT.P8: TRUE COPY OF PENALTY ORDER DATED 31/01/2015.

EXT.P9: TRUE COPY OF DEMAND NOTICE DATED 31/01/2015.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 7102 of 2015 (K)

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Dated this the 6th day of March, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P6 assessment order and Ext.P8 penalty order, that have been passed against the petitioner by the 2nd respondent. Although, the petitioner raises various contentions against Exts.P6 and P8 orders in the writ petition, on a perusal of the said objections, I find that they are largely factual in nature and do not touch upon the jurisdiction of the 2nd respondent, who passed the orders that are impugned in the writ petition.

2. Under these circumstances, therefore, I am of the view that the petitioner has an effective alternate remedy under the Kerala Value Added Tax Act, 2003 against Exts.P6 and P8 orders. Resultantly, without making any observations on the merits of Exts.P6 and P8 orders, I dismiss the writ petition in its challenge against Exts.P6 and P8 orders.

It is made clear that, the petitioner is free to challenge Exts.P6 and P8 orders before the statutory authorities under the KVAT Act, within the time prescribed under the Act for the same.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

AMV/07/03/