IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF MARCH 2015/20TH PHALGUNA, 1936

WP(C).No. 7742 of 2015 (P)

PETITIONER :

M/S.INDIAN STEEL,
20/910, KALLAI
CALICUT
REPRESENTED BY ITS PARTNER SHOUKATH ALI

BY ADVS.SRI.P.A.AUGUSTIAN
SRI.M.A.BABY

RESPONDENT(S) :
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1. STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT TAXES DEPARTMENT
TRIVANDRUM - 695 001.

2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE - 673 001.

3. ASST. COMMISSIONER (KVAT)
SPECIAL CIRCLE I, COMMERCIAL TAXES
KOZHIKODE - 673 001.

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Mn

...2/-

WP(C).No. 7742 of 2015 (P)

APPENDIX

PETITIONERS' EXHIBITS :

EXT. P1- **TRUE COPY OF THE ORDER NO. IB II E - 37/12-13/F DATED 15.7.2014.**

EXT. P2- **TRUE COPY OF THE INTERIM ORDER DATED 23.9.2014 IN R.P. NO.345/2014.**

EXT. P3- **TRUE COPY OF THE LETTER DATED 21.10.2014 EVIDENCE OF PAYMENT.**

EXT. P4- **TRUE COPY OF THE LETTER DATED 21.10.2014.**

EXT. P5- **TRUE COPY OF THE NOTICE NO.32110297402/2012-2013 DATED 6.1.2015.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 7742 of 2015 (P)

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Dated this the 11th day of March, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P5 notice that has been issued to the petitioner under Section 25(1) of the Kerala Value Added Tax Act, 2003, for the assessment year 2012 – 2013.

2. Although the learned counsel for the petitioner raises various contentions in the writ petition against Ext.P5 notice, I am of the view that the challenge against Ext.P5 notice in the writ petition is premature. The petitioner has got an effective alternate remedy, of responding to the said notice and getting the matter adjudicated in terms of the KVAT Act. Thus, without making any observation regarding the legality of Ext.P5 notice, I dismiss the writ petition in its challenge against the said notice, leaving it open to the petitioner to pursue his remedy of getting Ext.P5 notice adjudicated before the authorities under the KVAT Act.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

AMV/12/03/