IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 12TH DAY OF MARCH 2015/21ST PHALGUNA, 1936

WP(C).No. 7841 of 2015 (E)

PETITIONER :

RAMESH RAVEENDRAN, MANAGING PARTNER,
ERSTWHILE M/S. UNITED TECHNOLOGIES,
LEELA ESTATE, P.F.ROAD, KALOOR, KOCHI-17.

BY ADVS.SRI.RAJESH NAMBIAR
SRI.N.R.SAJ

RESPONDENT :

COMMERCIAL TAX OFFICER,
2ND CIRCLE, KALAMASSERRY AT KAKKANAD.

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).No. 7841 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : **COPY OF THE ASSESSMENT ORDER DTD. 23.2.2015 FOR THE YEAR 2010-2011.**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

..

W.P.(C) No.7841 of 2015 (E)

..

Dated this the 12th day of March, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P1 order of assessment passed in relation to the petitioner for the assessment year 2010 – 2011.

2. Although, various contentions are raised in the writ petition against Ext.P1 order, I do not find Ext.P1 order to be vitiated on account of any jurisdictional error, that would warrant the interference with the said order, by this Court, in proceedings under Article 226 of the Constitution of India. Therefore, without pronouncing on the merits of the order, I relegate the petitioner to the alternate remedy of filing an appeal against the said order in accordance with the provisions of the Kerala Value Added Tax Act, 2003. Thus, relegating the petitioner to his alternate remedy under the Statute, the writ petition, in its challenge against Ext.P1 order, is dismissed.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

AMV/13/03/