IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WP(C).No. 8263 of 2015 (G)

PETITIONER(S) :

M/S.SHIVANI DESIGNER HARDWARE,
SEEMA BUILDING, NEAR PADMA JN., ERNAKULAM, PIN-682 035,
REPRESENTED BY ITS MANAGING PARTNER V.SIVANANTHA BHAT.

BY ADV. SRI.MOHAMMED RAFIQ

RESPONDENT(S) :
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1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
   COMMERCIAL TAXES, SPECIAL CIRCLE-I,
   ERNAKULAM, PIN-682 015.

2. THE INSPECTING ASSISTANT COMMISSIONER,
   COMMERCIAL TAXES, ERNAKULAM, PIN-682 030.

3. THE STATE OF KERALA,
   REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
   GOVERNMENT SECRETARIAT, TRIVANDRUM, PIN-695 001.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd.

WP(C).No. 8263 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1: **THE TRUE COPY OF THE ASSESSMENT ORDER NO.32070276494/2012-13 (CST) DATED 01.12.2014 PASSED BY THE 1ST RESPONDENT UNDER.**

EXT.P2: **THE TRUE COPY OF THE RECTIFICATION ORDER NO.32070276494/2012-13 (CST) DATED 11.12.2014 PASSED BY THE 1ST RESPONDENT.**

EXT.P3: **THE TRUE COPY OF THE APPLICATION FOR RECTIFICATION OF MISTAKE DATED 11.03.2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT UNDER RULE 6(9) OF THE CENTRAL SALES TAX ACT, 1956.**

EXT.P4: **THE TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

...

W.P.(C) No. 8263 of 2015 (G)

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Dated this the 17th day of March, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, and Central Sales Tax Act, 1956, on the rolls of the 1st respondent. Against Ext.P1 assessment order, as modified by Ext.P2 order, issued under the CST Act for the assessment year 2012 - 2013, the petitioner has preferred Ext.P3 rectification application before the 1st respondent. The limited prayer of the petitioner in the writ petition, is for a direction to the 1st respondent, to consider and pass orders on Ext.P3 rectification application, and in the meanwhile, to keep the revenue recovery steps, initiated against the petitioner through Ext.P4 demand notice, in abeyance.

2. I have heard Sri.Mohammed Rafiq, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P3 rectification application, preferred by the petitioner before him, within a period of two months from the

date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 1st respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P4 demand notice shall be kept in abeyance till such time as the 1st respondent passes orders, as directed, in Ext.P3 rectification application, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/17/03/