

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF MARCH 2015/29TH PHALGUNA, 1936

WP(C).No. 8899 of 2015 (J)

PETITIONER(S):

**SULTHAN GOLD CLASSIC(P)LTD
KOTACHERY, KANHANGAD P.O.
KASARAGOD DIST., REPRESENTED BY ITS MANAGING
DIRECTOR SRI.T.M.ABDUL RAUF.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.UMAMAHESWAR**

RESPONDENT(S):

**THE ASST.COMMISSIONER (KVAT)
COMMERCIAL TAXES, KASARAGOD - 671121.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P-1: COPY OF ORDER DATED 26.6.2013 ISSUED BY THE RESPONDENT U/S. 8 FOR THE YEAR 2013 - 14.

EXT.P-2: COPY OF ORDER DATED 16.7.2014 ISSUED BY THE RESPONDENT U/S. 8 FOR THE YEAR 2015 - 15.

EXT.P-3: COPY OF NOTICE DATED 11.2.2015 ISSUED BY THE RESPONDENT FOR THE YEAR 2013 - 2014.

EXT.P-4: COPY OF ORDER DATED 9.2.2015 ISSUED BY THE RESPONDENT FOR THE YEAR 2014 - 2015.

EXT.P-5: COPY OF REPLY DATED 7.3.2015 FILED BY THE PETITIONER TO EXT.P3.

EXT.P-6: COPY OF NOTICE DATED 9.2.2015 ISSUED BY THE RESPONDENT FOR THE YEAR 2014 - 2015.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8899 OF 2015 (J)

Dated this the 20th day of March, 2015

J U D G M E N T

The challenge in the writ petition is against Ext.P4 order passed by the respondent whereby the compounding option exercised by the petitioner for the assessment year 2014-15 has been revised by the respondent. The challenge in the writ petition against Ext.P4 is premised on the contention that, before passing Ext.P4 order, the petitioner was not put on notice, and was not afforded an opportunity of hearing.

2. I have heard the learned counsel for the petitioner as also the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case, as also the submissions made across the bar, I find that in Ext.P4 order, there is no reference to any notice issued to the petitioner for hearing, prior to the passing of Ext.P4 order. In that view of the matter, Ext.P4 order is vitiated by a non-compliance with the rules of natural justice.

Accordingly, I quash Ext.P4 and direct the respondent to consider the matter afresh, after affording the petitioner an opportunity of being heard, within a period of two months from the date of receipt of a copy of this judgment. The petitioner shall appear before the respondent at 11 a.m. on 31.3.2015 for a hearing in connection with a decision to be taken by the respondent.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp