IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 6TH DAY OF JULY 2015/15TH ASHADHA, 1937

WP(C).No.11542 of 2015 (P)

PETITIONER:

SEVEN SEAS DISTILLERY LTD,MANNUTHY P.O,
TRISSUR - 680 651,REPRESENTED BY ITS GENRAL MANAGER
MR.K.D.ANTO.

BY ADV.SRI.RAJU K.MATHEWS

RESPONDENT'S:

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1. STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT,SECRETARIAT,
TRIVANDRUM,PIN - 695 001.

2. THE ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES,SPECIAL CIRCLE,TRISSUR - 680004.

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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APPENDIX

PETITIONER'S EXHIBITS:

P1- **A TRUE COPY OF THE REVISED KGST ASSESSMENT ORDER NO.25010332/1998-1999 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 1998-99.**

P2- **A TRUE COPY OF THE REVISED KGST ASSESSMENT ORDER NO.25010332/1999-2000 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 1999-00.**

P3- **A TRUE COPY OF THE REVISED KGST ASSESSMENT ORDER NO.25010332/2000-2001 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2000-2001.**

P3(a)- **A TRUE COPY OF THE REVISED CST ASSESSMENT ORDER NO.25010332/2000-2001 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2000-2001.**

P4- **A TRUE COPY OF THE REVISED KGST ASSESSMENT ORDER NO.25010332/2001-2002 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2001-2002.**

P4(a)- **A TRUE COPY OF THE REVISED CST ASSESSMENT ORDER NO.25010332/2001-2002 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2001-2002.**

P5- **A TRUE COPY OF THE REVISED KGST ASSESSMENT ORDER NO.25010332/2002-2003 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2002-2003.**

P5(a)- **A TRUE COPY OF THE REVISED CST ASSESSMENT ORDER NO.25010332/2002-2003 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2002-2003.**

P6- **A TRUE COPY OF THE REVISED KGST ASSESSMENT ORDER NO.25010332/2003-2004 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2003-2004.**

P7- **A TRUE COPY OF THE REVISED KGST ASSESSMENT ORDER NO.25010332/2004-2005 DATED 31/10/2012 IN RESPECT OF THE ASSESSMENT YEAR 2004-2005.**

P8- **A TRUE COPY OF THE AMNESTY INTIMATION DATED 28.12.2013 ISSUED BY THE SECOND RESPONDENT.**

P9- **A TRUE COPY OF THE LETTER DATED 30.12.2013.**

P10- **A TRUE COPY OF THE LETTER NO.25010332/2014 DATED 7.1.14.**

P11- **A TRUE COPY OF THE LETTER DATED 27.1.2014 ISSUED BY THE DEPUTY COMMISSIONER COMMERCIAL TAXES.**

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P12- **A TRUE COPY OF HTE JUDGMENT DATED 20.3.14 IN WPC 6225/14.**

P13- **A TRUE COPY OF THE ORDER NO.25010332/1998-1999 TO 2004-2005 DATED 31.3.2014.**

P14- **A TRUE COPY OF HTE LETTER DATED 3.4.2014.**

P15- **A TRUE COPY OF THE APPLICATION DATED 13.10.2014 UNDER THE RTI ACT.**

P16- **A TRUE COPY OF THE LETTER DATED 1.12.2014 ALONG WITH THE ENCLOSURE.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.11542 of 2015

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Dated this the 6th day of July, 2015

JUDGMENT

The petitioner is an assessee availed benefit under Amnesty Scheme. The petitioner, thereafter, realising that some payments made by the petitioner was based on the inflated amounts in the assessment with reflecting actual liability made a request to recalculate the liability. The petitioner has pointed out the figures and details in the writ petition.

2. The petitioner having set out the details as above in the request, it was incumbent on the second respondent to consider the same after adverting to the facts and figures pointed out by the petitioner. Instead, it is seen now a cryptic order has been passed as per Ext.P13 stating that the office records have been verified carefully and the calculation of interest found in order.

I am of the view, the matter requires reconsideration, especially, when the petitioner has pointed out the facts and figures showing the exorbitant amount claimed. In that view of the matter, the impugned order is set aside. The second respondent shall advert to the details furnished by the petitioner and find out whether it is admissible or not. If it is not admissible, certainly reasons must be given to decline the request. The petitioner shall produce the copy of the writ petition along with this judgment before the second respondent on 20.7.2015 at 11 a.m. Thereafter, the entire exercise shall be completed within a further period of two months. The Officer shall also make every endeavour to verify year wise calculation. If it is found that the petitioner is entitled for refund, necessarily, the same shall be given to the petitioner within a further period of three months.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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