

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 27TH DAY OF MAY 2015/6TH JYAISHTA, 1937

WP(C).No.11717 of 2015 (L)

PETITIONER:

**ADITYA MEDI SALES LTD,MAROTTICKAL BUILDINGS,
NM STORES JN.,ANANGAD,ERNAKULAM DISTRICT,
REPRESENTED BY ITS AUTHORISED SIGNATORY
SRI.K.CHANDRAMOHANAN NAIR.**

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

RESPONDENTS:

- 1. INTELLIGENCE OFFICER(IB),COMMERCIAL TAXES,
EDAPPALLY,ERNAKULAM,KOCHI-682024.**
- 2. COMMERCIAL TAX OFFICER,FOURTH CIRCLE,
CLAS TOWER,OLD RAILWAY STATION ROAD,
KOCHI-682018.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.11717 of 2015 (L)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ORDER DATED 30.06.2012 ISSUED BY THE 1ST RESPONDENT.

**EXT.P2: COPY OF ORDER DATED 6-03-2014 OF THE DEPUTY COMMISSIONER
(APPEALS), ERNAKULAM.**

**EXT.P3: COPY OF THE COVERING LETTER FORWARDING THE DD
DATED 10-09-2012.**

EXT.P3(a): COPY OF BANK GUARANTEE DATED 07-09-2012.

EXT.P3(b): COPY OF BANK GUARANTEE DATED 05-11-2014.

EXT.P4: COPY OF THE LETTER DATED 26.2.2015 OF THE PETITIONER.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C).No. 11717 of 2015

Dated this the 28th day of May, 2015

J U D G M E N T

The petitioner approached this Court seeking for a direction to implement the appellate order and also to refund the security deposit and release the bank guarantee furnished by them. It is admitted that the appellate authority was in favour of the petitioner. The petitioner submits that proceedings have become final. Therefore, he is entitled for relief.

2. On instructions, the learned Government Pleader would submit that Department has already approached the Tribunal in Second Appeal and the Second Appeal is numbered as TA (VAT) 529/2014 and the matter is posted to 5.6.2015. The case of the petitioner is that he is not served with any notice.

3. I am of the view that if the petitioner makes a request before the Tribunal, the same shall be considered by the Tribunal in accordance with law. Accordingly this

writ petition is disposed of with a liberty to the petitioner to approach the Tribunal.

Sd/

**A.MUHAMED MUSTAQUE,
JUDGE**

jm/