

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. 12927 of 2015 (M)

PETITIONER :

**NANDI MARKETING,
6/410D, OPPOSITE BHARATMATHA COLLEGE
SEAPORT AIRPORT ROAD, TRIKKAKKARA PO
KOCHI-682021.REPRESENTED BY ITS MANAGING PARTNER
SRI.KALPESH D. SHAH**

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

RESPONDENTS :

- 1. INTELLIGENCE OFFICER, SQUAD NO.II, COMMERCIAL TAXES
PERUMANOOR, ERNAKULAM 682015**
- 2. THE AUTHORITY FOR CLARIFICATION U/S 94 OF THE
KERALA VALUE ADDED TAX ACT REPRESENTED BY THE
JOINT COMMISSIONER (GENERAL) OFFICE OF THE COMMISSIONER OF
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM 695002**

BY GOVERNMENT PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
27-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

VS

WP(C).No. 12927 of 2015 (M)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: COPY OF BILL OF ENTRY DATED 30.12.2014
EXHIBIT P2: COPY OF BILL OF ENTRY DATED 12.1.2015
EXHIBIT P3: COPY OF APPLICATION DATED 9.4.2015 FILED BY THE 1ST RESPONDENT
EXHIBIT P4: COPY OF LETTER DATED 10.3.2015 SUBMITTED TO THE 1ST RESPONDENT ON 16.4.2015
EXHIBIT P5: COPY OF LETTER DATED 16.4.2015 OF THE 1ST RESPONDENT

RESPONDENT(S)' EXHIBITS

NIL

/TRUE COPY/

PA TO JUDGE

VS

A.MUHAMED MUSTAQUE, J

W.P.(C).No.12927 of 2015

Dated this the 27th day of May, 2015

JUDGMENT

The petitioner approached the second respondent by filing an application of clarification under Section 94 of the Kerala Value Added Tax Act, 2003 (In short 'the Act'). Ext.P3 is the copy of the application. The petitioner apprehends that in the meanwhile proposal pursuant to Ext.P2 will be concluded.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to take a decision on clarification petition within a period of two months after notice to the petitioner. Till conclusion of the proceedings by the second respondent, the proceedings pursuant to Ext.P2 shall be kept in abeyance, if such proposal is not yet concluded.

The writ petition is disposed of. No costs.

Sd/-

**A.MUHAMED MUSTAQUE
JUDGE**

VS