IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF NOVEMBER 2015/5TH AGRAHAYANA, 1937

WP(C).No. 17410 of 2010 (A)

PETITIONER(S) :

SRI.GEORGE VARGHESE, M/S.G.V.GRANITES,
ARUVAPPARA.P.O, KURUPPAMPADY, PERUMABAVOOR,
ERNAKULAM DISTRICT.

BY ADV. SMT.T.RADHAMANY

RESPONDENT(S) :
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1. **COMMERCIAL TAX OFFICER, SECOND CIRCLE,**
   PERUMBAVOOR.

2. **STATE OF KERALA,REPRESENTED BY**
   SECRETARY(TAXES), GOVT.SECRETARIAT, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.LIJU.V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd.

WP(C).No. 17410 of 2010 (A)

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

EXHIBIT P2: TRUE COPY OF THE RELEVANT PORTION OF THE KERALA FINANCE BILL 2009.

EXHIBIT P3: TRUE COPY OF THE FORM ID APPLICATION DATED 25.04.2009 FOR COMPOUNDING FILED BY THE PETITIONER.

EXHIBIT P4: TRUE COPY OF THE PERMISSION IN FORM 4DA DATED 29.07.2009 GRANTED BY THE 1ST RESPONDENT.

EXHIBIT P5(1): TRUE COPY OF THE QUARTERLY RETURN FILED BY THE PETITIONER.

EXHIBIT P5(2): TRUE COPY OF THE QUARTERLY RETURN FILED BY THE PETITIONER.

EXHIBIT P6: TRUE COPY OF THE NOTICE U/S 66 OF THE KVAT ACT DATED 16.09.2009 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P7: TRUE COPY OF THE REPLY DATED 24.09.2009 FILED BY THE PETITIONER.

EXHIBIT P8: TRUE COPY OF THE ORDER DATED 05.11.2009 PASSED BY THE 1ST RESPONDENT REVISING THE COMPOUNDING PERMISSION ALREADY GRANTED.

RESPONDENT(S)' EXHIBITS :

EXHIBIT R1(A): TRUE COPY OF THE JUDGMENT IN W.P.(C).NO.32866/2009 DATED 05.02.2010.

EXHIBIT R1(B): TRUE COPY OF THE JUDGMENT IN W.A.NO.284/2010 DATED 19.02.2010.

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 17410 of 2010
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Dated this the 26th day of November, 2015

JUDGMENT

The issue involved in this writ petition is squarely covered in favour of the petitioner by the decision of this Court in V.P.Chekku v. Commercial Tax Officer-I, Perinthalmanna and Another **[2015 (78) VST 110 (Ker)]**. Accordingly, the writ petition is allowed by quashing Ext.P8 order and directing the respondents to complete the assessment of the petitioner for the assessment year in question on the regular basis in accordance with Section 6 of the Kerala Value Added Tax Act, 2003.

sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /26.11.15