

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 8TH DAY OF JUNE 2015/18TH JYAISHTA, 1937

WP(C).No. 15803 of 2015 (A)

PETITIONER(S):

**SHAMEER, AGED 30 YEARS,
S/O.ABDUL KAREEM, MANAKKATTU HOUSE, MULAVOOR VILLAGE,
PEZHAKKAPPILLY KARA, PEZHAKKAPPILLY PO,
MUVATTUPUZHA TALUK, (PROPRIETOR P.V.M.PLYWOODS
KANJIRAMATTOM, THODUPUZHA).**

**BY ADVS.SRI.SIRAJ KAROLY
SRI.R.PARAMESWARA IYER**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
1ST CIRCLE, THODUPUZHA,
OFFICE OF THE COMMERCIAL TAX OFFICER, 1ST CIRCLE
THODUPUZHA, IDUKKI DISTRICT-684937.**
- 2. DEPUTY COMMISSIONER OF SALES TAX, COMMERCIAL TAX
IDUKKI, KATTAPPANA-684937.**
- 3. STATE OF KERALA, REPRESENTED BY THE SECRETARY
DEPARTMENT OF FINANCE AND TAXES
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1- TRUE COPY OF THE APPLICATION FOR REGISTRATION OF KVAT**
- P2- TRUE COPY OF THE APPLICATION FOR REGISTRATION FOR CENTRAL SALES TAX**
- P3- TRUE COPY OF HTE RECEIPT FOR REMITTANCE OF REGISTRATION FEE**
- P4- TRUE COPY OF THE NOTICE DATED 1.12.2014**
- P5- TRUE COPY OF THE JUDGMENT IN WP(C) 621/15 DATED 15.1.15**
- P6- TRUE COPIES OF THE LETTERS DATED 23.3.2015, 16.2.2015 AND 5.3.2015**
- P7- TRUE COPY OF THE ORDER DATED 13.4.2015**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15803 of 2015

Dated this the 8th day of June, 2015

J U D G M E N T

The petitioner in this writ petition is an applicant for registration under the Kerala Value Added Tax Act. His application has been rejected by Ext.P7. He challenges the above proceedings in this writ petition.

2. The reason for rejection stated in the impugned order is that, the petitioner suspects to be a benami and he has no idea about the business. It is further noted that, the place where he intends to operate is having only below 180 Sq.Feet. This would be insufficient for starting a business of Plywood and allied items as proposed for registration.

3. It appears that, Ext.P6 notice has been issued to the petitioner stating that his intention is only bill trading and some other person is behind him. The petitioner submits that he has not received the notice in time and so he could not explain before the authorities. It is to be noted that, two notices were preceded Ext.P7.

4. Considering the facts and circumstances of the case, I am of the view that, since the matter is related to registration, treating Ext.P7 as a notice, the petitioner shall appear before the 1st respondent on 18.06.2015 and explain the reasons against the notices and tentative findings made based on the report of the

Intelligence Officer. Thereafter, after adverting to the petitioner's explanation final orders shall be passed within a further period of two weeks.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV