

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 1ST DAY OF JUNE 2015/11TH JYAISHTA, 1937

WP(C).No. 16068 of 2015 (G)

PETITIONER(S):

**M/S.DEEP OVERSEAS,
145/1, VILLAGE KHERA GARHI, G.T. KARNAL ROAD,
DELHI -110 082, REPRESENTED BY ITS MANAGER,
MANOJ KUMAR AGARWAL.**

**BY ADVS.SRI.HARISANKAR V. MENON,
SMT.MEERA V.MENON.**

RESPONDENT(S):

**INTELLIGENCE OFFICER, SQUAD NO.VI,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM -682 015.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1- COPY OF ORDER ISSUED BY THE RESPONDENT DATED 07/10/2011.
- P2- COPY OF APPELLATE ORDER PASSED BY THE ASST. COMMISSIONER (APPEALS), ERNAKULAM DATED 31/12/2013.
- P3- COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENT DATED 17/03/2014.
- P3(A)- COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENT DATED 09/11/2014.
- P3(B)- COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENT DATED 17/01/2015.
- P3(C)- COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENT DATED 26/02/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A. MUHAMED MUSTAQUE, J.

Writ Petition (C). No. 16068 of 2015

Dated this the 1st day of June, 2015

J U D G M E N T

The petitioner has approached this Court aggrieved by the delay in considering the request for refund of the amount, made by him, based on the appellate order. Petitioner has made a request before the respondent for the refund.

2. The learned Government Pleader points out that, the petitioner has to make a request before the assessing authority in terms of Section 89 of the KVAT Act.

In that view of the matter, if the petitioner makes a request before the assessing authority within two weeks from today, that application shall be considered by the assessing authority within a further period of 3 months.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.