IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 7TH DAY OF JULY 2015/16TH ASHADHA, 1937

WP(C).No. 16385 of 2015 (W)

PETITIONER(S):

AJAYAKUMAR C.,
VENATTUPEEDIKAYIL, CHERUKOLE P.O.,
MAVELIKKARA - 690 104,
AND THE OWNER OF SRI MATHA AGENCY, TIN:32041060672,
PUTHIYACAVU, MAVELIKKARA P.O., MAVELIKKARA-690 101.

BY ADVS.SRI.DIPU.R
SRI.SANAL P.RAJ
SMT.P.A.PRIYA
SRI.K.K.RATHEESH KUMAR

RESPONDENT(S):
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1. THE DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
ALAPPUZHA - 688 001.

2. THE INSPECTING ASSISTANT COMMISSIONER,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, CHENGANNUR, CHENGANNUR-689 121.

3. COMMERCIAL TAX OFFICER,
OFFICE OF THE COMMERCIAL TAX OFFICER,
MAVELIKKARA-690 101.

4. DEPUTY TAHSILDAR
REVENUE RECOVERY, TALUK OFFICE, MAVELIKKARA - 690 101.

5. THE VILLAGE OFFICER,
VILLAGE OFFICE, CHENNITHALA VILLAGE, CHENNITHALA P.O.,
MAVELIKKARA, ALAPPUZHA-690 105.

BY SENIOR GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
07-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 16385 of 2015 (W)
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APPENDIX

PETITIONER(S)' EXHIBITS

P1 - TRUE COPY OF THE NOTICE OF DEMAND IN FORM NO.12 DATED 11.8.2014.

P2 - TRUE COPY OF THE ORDER NO.32041060672/12-13 DATED 16.7.2014.

P3 - TRUE COPY OF THE APPLICATION DATED 23.10.2014.

P4 - TRUE COPY OF THE REPLY NOTICE DATED 24.10.2014.

P5 - TRUE COPY OF THE APPLICATION DATED 1.11.2014.

P6 - TRUE COPY OF THE COVERING LETTER DATED 1.11.2014.

P7 - TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 DATED 13.5.2015.

P8 - TRUE COPY OF THE NOTICE OF DEMAND PRIOR TO ATTACHMENT OF LAND UNDER SECTION 34 DATED 13.5.2015.

P9 - TRUE COPY OF THE APPLICATION DATED 30.5.2015.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.16385 of 2015

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Dated this the 7th day of July, 2015

JUDGMENT

The petitioner, aggrieved by Ext.P2 order, filed Ext.P3 rectification petition. This was rejected by Ext.P4. Thereafter, the petitioner raised certain complaints before the higher authorities. It appears that the above complaints are pending.

2. According to the petitioner, certain errors are crept in Ext.P2 order. Therefore, those errors are liable to be corrected by invoking under Section 66 of the Kerala Value Added Tax Act. It is further submitted that the order rejecting the application is cryptic without any reasons.

3. Learned Government Pleader points out that the petitioner has not set out any details regarding errors in Ext.P3 application and therefore, the Authority is justified in rejecting the petitioner's application.

4. I have also gone through Ext.P2 order. In Ext.P2 order, there is nothing indicated in regarding the alleged errors in Ext.P3.

In the absence of any details, the Authority is justified in rejecting such application. Therefore, any further complaint against such rejection also appears to be without any substance.

In that view of the matter, the writ petition is dismissed. However, the petitioner has any grievance in Ext.P2, he is at liberty to challenge in an appeal in the appropriate manner. To work out the statutory remedy against Ext.P2, all coercive steps against the petitioner shall be deferred for a period of one month.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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