

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 17TH DAY OF AUGUST 2015/26TH SRAVANA, 1937

WP(C).No. 16394 of 2015 (Y)

PETITIONER:

**M/S.PRIME AGENCIES,
AYSHA COMPLEX, NEAR FISH MARKET,
KASARGODE,
REPRESENTED BY ITS MANAGING PARTNER,
NAUSHAD A.**

**BY ADVS.SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER-I,
KASARGODE-671121.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
KASARGODE AT HOSDURG-671121.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 16394 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: COPY OF ASSESSMENT ORDER FOR 2008-09 DATED 10.8.2010.

EXHIBIT P2: COPY OF ASSESSMENT ORDER FOR 2009-10 DATED 29.5.2010.

EXHIBIT P3: COPY OF LETTER DATED 3.5.2014.

EXHIBIT P4: COPY OF ORDER IN WPC NO.13607/2014 DATED 30.5.2014.

EXHIBIT P5: COPY OF LETTER DATED 6.4.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A. MUHAMED MUSTAQUE, J.

W.P(C). No. 16394 of 2015

Dated this the 17th day of August, 2015

J U D G M E N T

The petitioner challenging Ext.P5 order has approached this Court. By Ext.P5 order, the petitioner's 'e-facility' has been blocked.

2. Ext.P5 was issued by the 2nd respondent on account of non-payment of the arrears of VAT for the period 2008-09 and 2009-10.

3. It is admitted by the learned Government Pleader that the petitioner has discharged the entire liability for the year 2008-09 and there are dues for the period 2009-10. Learned Government Pleader also submits that, apart from the amount due under VAT, the petitioner is also liable to pay future interest and collection charges for the period 2009-10.

4. Petitioner points out the earlier demand and challenge made thereon in WP(C) No.13607/2014. It is submitted that pursuant to direction of this Court, he has remitted the entire amount in instalments and therefore there is no liability.

5. Considering the facts and circumstances, following directions are issued:

(i) The authority is directed to restore e-facility to the petitioner forthwith.

(ii) Petitioner shall be served with a demand showing details of any amount due within two weeks from today.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

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