IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 3RD DAY OF JUNE 2015/13TH JYAISHTA, 1937

WP(C).No. 16487 of 2015 (T)

PETITIONER(S):

M/S. HIGHNESS ENGINEERING WORKS,
VALAVANADU, POLLETHAI P.O.
ALAPPUZHA - 688 522, REPRESENTED BY ITS PROPRIETOR
MR.T.N.SATYAVAN.

BY ADVS.SRI.S.KANNAN
SMT.K.S.SANGEETHA
SMT.S.SIMY.

RESPONDENT(S):

1. STATE OF KERALA
   REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, SECRETARIAT,
   THIRUVANANTHAPURAM-695 001.

2. THE AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER,
   DEPARTMENT OF COMMERCIAL TAXES,
   ALAPPUZHA -688 011.

3. THE INTELLIGENCE OFFICER (IB),
   DEPARTMENT OF COMMERCIAL TAXES,
   ALAPPUZHA -688 001.

BY GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXT.P-1:	**THE TRUE COPY OF THE CERTIFICATE OF REGISTRATION DATED 19.10.2009 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER.**
EXT.P-2:	**THE TRUE COPY OF THE CERTIFICATE OF REGISTRATION DATED 23.1.2009 ISSUED BY THE COIR BOARD TO THE PETITIONER.**
EXT.P-3:	**THE TRUE COPY OF THE ORDER OF PENALTY ISSUED BY THE THIRD RESPONDENT UNDER SECTION 67 OF THE KVAT ACT FOR THE YEAR 2009-10.**
EXT.P-4:	**THE TRUE COPY OF THE ORDER OF PENALTY ISSUED BY THE THIRD RESPONDENT UNDER SECTION 67 OF THE KVAT ACT FOR THE YEAR 2010-11.**
EXT.P-5 TOP5(M):	**TRUE COPIES OF STATEMENTS SUBMITTED BY THE BENEFICIARIES TO THE EFFECT THAT THE BENEFICIARIES HAVE RECEIVED THE BALANCE AMOUNT FROM THE PETITIONER.**
EXT.P-6:	**TRUE COPY OF THE REPLY/OBJECTION SUBMITTED BY THE PETITIONER TO THE PENALTY NOTICE FOR THE YEAR 2009-10.**
EXT.P-7:	**TRUE COPY OF THE REPLY/OBJECTION SUBMITTED BY THE PETITIONER TO THE PENALTY NOTICE FOR THE YEAR 2010-11.**

RESPONDENT(S)' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16487 of 2015

Dated this the 3rd day of June, 2015

J U D G M E N T

The petitioner impugns Exts.P3 and P4 penalty orders passed by the 3rd respondent under Section 67 of the Kerala Value Added Tax, 2003 for the years 2009-10 & 2010-11. The petitioner alleges that, those orders are passed mechanically without considering any documents produced by him and that, it is against the principles of natural justice.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader.

3. I have gone through the impugned order and find that, the Assessing Authority has considered the objections of the petitioner. The appreciation of objection in a different perspective cannot be a reason for this Court to hold that, principles of natural justice denied by the authority. Essentially, the petitioner wants to have a substantial appraisal of his arguments before the authorities. Considering the facts and circumstances of the case, this Court is of the view that, these are all matters to be agitated in proper appeal before the appellate authority.

In that view of the matter, with liberty to the petitioner to approach the appellate authority, this writ petition is disposed of.

To work out appellate remedies, all coercive proceedings against the petitioner pursuant to the impugned orders shall be kept in abeyance for a period of one month from today.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV