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. 16959 of 2015 (T)

PETITIONER(S):

SRI. ABDUL NAZAR,
S/O.IBRAHIM, PROPRIETOR, BENZ AUTO PARTS,
MM 18/280F & 18/280N, NELLIPPARAMBU, KARUVAMBRAM
MANJERI, MALAPPURAM DISTRICT, PINCODE-676 123.

BY ADVS.SRI.E.P.GOVINDAN
SMT.G.DEEPA

RESPONDENT(S):
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1. **THE COMMERCIAL TAX OFFICER(II)**
   COMMERCIAL TAXES, MINI CIVIL STATION, MANJERI,
   MALAPPURAM DISTRICT - 676 123.

2. **THE COMMISSIONER OF COMMERCIAL TAXES,**
   KERALA, PUBLIC BUILDING, VIKAS BHAVAN P.O.,
   TRIVANDRUM - 695 001.

3. **THE STATE OF KERALA**
   REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT
   GOVT. SECRETARIAT, THIRUVANANTHAPURAM- 695 001.

BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

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

Msd

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APPENDIX

PETITIONER(S)' EXHIBITS

P1: **TRUE COPY OF THE NOTICE DATED 06.05.2015 ISSUED BY THE FIRST RESPONDENT FOR THE YEARS 2009-10.**

P2: **TRUE COPY OF THE NOTICE DATED 06.05.2015 ISSUED BY THE FIRST RESPONDENT FOR THE YEARS 2010-11.**

P3: **TRUE COPY OF THE NOTICE DATED NIL ISSUED BY THE FIRST RESPONDENT FOR THE YEARS 2011-12.**

P4: **TRUE COPY OF THE NOTICE DATED NIL ISSUED BY THE FIRST RESPONDENT FOR THE YEARS 2012-13.**

P5: **TRUE COPY OF THE NOTICE DATED NIL ISSUED BY THE FIRST RESPONDENT FOR THE YEARS 2013-14.**

P6: **TRUE COPY OF THE NOTICE DATED NIL ISSUED BY THE FIRST RESPONDENT FOR THE YEARS 2014-15.**

P7: **TRUE COPY OF ACKNOWLEDGEMENT DATED 23.07.2009 PROVING THE FILING OF RETURN FOR THE QUARTER ENDING ON 30.06.2009.**

P8: **TRUE COPY OF ACKNOWLEDGEMENT DATED 10.10.2009 PROVING THE FILING OF RETURN FOR THE QUARTER ENDING ON 30.09.2009.**

P9: **TRUE COPY OF ACKNOWLEDGEMENT DATED 17.01.2010 PROVING THE FILING OF RETURN FOR THE QUARTER ENDING ON 31.12.2010.**

P10: **TRUE COPY OF ACKNOWLEDGEMENT DATED 16.04.2010 PROVING THE FILING OF RETURN FOR THE QUARTER ENDING ON 31.03.2010.**

P11: **TRUE COPY OF THE ANNUAL RETURN DATED 06.06.2011 FOR THE FINANCIAL YEAR 2010-11 FILED BEFORE THE FIRST RESPONDENT.**

P11(A):TRUE COPY OF ACKNOWLEDGEMENT DATED 06.06.2011 PROVING THE FILING OF EXHIBIT P11 RETURN.

P12: **TRUE COPY OF THE ANNUAL RETURN DATED 29.05.2012 FOR THE FINANCIAL YEAR 2011-12 FILED BEFORE THE FIRST RESPONDENT.**

P12(A):TRUE COPY OF ACKNOWLEDGEMENT DATED 29.05.2012 PROVING THE FILING OF EXHIBIT P12 RETURN.

P13: **TRUE COPY OF THE ANNUAL RETURN DATED 18.06.2013 FOR THE RETURN PERIOD 2012-13.**

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P14: TRUE COPY OF THE ANNUAL RETURN DATED 31.05.2014 FOR THE FINANCIAL YEAR 2013-14.

P15: TRUE COPY OF THE ANNUAL RETURN DATED 28.05.2015 FOR THE FINANCIAL YEAR 2014-15.

RESPONDENT(S)' EXHIBITS
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NIL

//TRUE COPY//

P.A.TO JUDGE

Msd

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.16959 of 2015

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Dated this the 8th day of June, 2015

JUDGMENT

The petitioner approached this Court challenging Exts.P1 to P6 notices issued under Section 25(1) of the Kerala Value Added Tax Act, 2003. The petitioner has been asked to appear on 10.6.2015 for personal hearing. The main grievance of the petitioner is that no particulars are furnished in the notices and notices are bad. It is further submitted that unless reasons for re-opening the assessment is stated in the notices, the petitioner is precluded from raising objection.

I am of the view; the petitioner shall raise his objection as to the deficiency of the notices before the authority. This shall be done within two weeks from today. Thereafter, adverting to the above notices, further proceedings shall be initiated against the petitioner, if necessary, after issuing erratum notice. It is made clear that the proposal shall not be concluded without adverting to the objection regarding the notices.

In view of the above direction, the dates mentioned in the notices are deferred and modified in tune with the directions.

The writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE

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