

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 6TH DAY OF APRIL 2015/16TH CHAITHRA, 1937

WP(C).No. 18271 of 2014 (H)

PETITIONER(S):

**M/S.AMITY ROCK PRODUCTS PVT.LTD.
CHUNKAPARA, MALLAPPALLY, PATHANAMTHITTA,
REPRESENTED BY ITS MANAGING DIRECTOR,
ABRAHAM K.THOMAS.**

**BY ADVS.SRI.PHILIP J.VETTICKATTU
SRI.B.PREMNATH (E)**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES,
DEPARTMENT OF COMMERCIAL TAXES, SECRETARIAT,
THIRUVANANTHAPURAM -695 001.**
- 2. THE INTELLIGENCE OFFICER,
SQUAD NO.11, COMMERCIAL TAXES, PATHANAMTHITTA,
3RD FLOOR, REVENUE TOWER, THIRUVALLA,
PIN- 689 101.**
- 3. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, PATHANAMTHITTA, 3RD FLOOR,
REVENUE TOWER, THIRUVALLA, PIN 689 101.**

R BY GOVERNMENT PLEADER SMT. LILLY K.T

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
06-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

AD/

WP(C).No. 18271 of 2014 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF ORDER OF COMPOUNDING ISSUED TO THE PETITIONER
FOR THE PERIOD 2012-2013.**

**EXHIBIT P1(A): TRUE COPY OF THE ORDER OF COMPOUNDING ISSUED TO THE
PETITIONER FOR THE PERIOD 2013-2014.**

**EXHIBIT P2: TRUE COPY OF NOTICE DATED 22.1.14 ISSUED BY THE 1ST RESPONDENT
TO THE PETITIONER.**

**EXHIBIT P3: TRUE COPY OF THE INTERIM ORDER DATED 27.6.14 PASSED BY THIS
HONOURABLE COURT IN W.P.(C) NO.4579/2014.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

AD/

A.K.JAYASANKARAN NAMBIAR, J.

=====

W.P.(C). No. 18271 of 2014

=====

Dated this the 6th day of April, 2015

JUDGMENT

It is submitted by the learned counsel for the petitioner that the issue involved in the writ petition is covered by the judgment of this Court in **Marbasil Granites & Metals v. Commercial Tax Officer [2015 (2) KLT 58]**. Thus, following the said judgment, the writ petition is allowed by quashing Ext.P2 notice as illegal and legally unsustainable.

A.K.JAYASANKARAN NAMBIAR
JUDGE