

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 24TH DAY OF JUNE 2015/3RD ASHADHA, 1937

WP(C).No. 18151 of 2015 (T)

PETITIONER(S):

**JOSEPH XAVIER,
KOTHAMANGALAM TRADERS,
NEDUMKANDAM.**

**BY ADVS.SRI.AJI V.DEV
SRI.SUSHANTH.J.**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
NEDUMKANDAM - 685 553.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KATTAPPANA - 685 508.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 18151 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT-P1- TRUE COPY OF THE APPELLATE ORDER REMANDING THE CASE,
DATED 14/10/2014.**

EXHIBIT-P2- TRUE COPY OF THE PRE-ASSESSMENT NOTICE DATED 23/04/2015.

**EXHIBIT-P3- TRUE COPY OF THE DISPUTED REVISED NOTICE/PROCEEDINGS
DATED 19/05/2015.**

RESPONDENT(S)' EXHIBITS

NIL

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.18151 of 2015

Dated this the 24th day of June, 2015

J U D G M E N T

The petitioner has approached this Court apprehending that the assessment will be completed pursuant to Ext.P3 revised notice under Section 25(1) of the KVAT Act, without giving substantial opportunity to him for rebutting the proposal.

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

It is admitted that, the assessment has not yet over. However, considering the facts and circumstances, this writ petition is disposed of directing the petitioner to appear before the respondents on 02.07.2015. Thereafter, the entire exercise shall be completed only after 30 days, after hearing the petitioner.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV