IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 2ND DAY OF JULY 2015/11TH ASHADHA, 1937

WP(C).No. 19249 of 2015 (E)

PETITIONER :

M/S.E.I.DUPONT INDIA PRIVATE LIMITED,
7TH FLOOR, TOWER C, DLF CYBER GREENS,
SECTOR 25A, GURGAON-11002 (HARYANA)
REPRESENTED BY ITS AUTHORIZED SIGNATORY
MR.VINEET BOSE. AGED 35 YEARS

BY ADVS.SRI.S.ARUN RAJ
SMT.C.T.SUJA

RESPONDENTS :

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1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, KALAMASSERY AT CIVIL STATION,
KAKKANAD, COCHIN-682030.

2. COMMISSIONER OF COMMERCIAL TAXES
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
KARAMANA POST, THIRUVANANTHAPURAM-695 002.

3. STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM-695 001.

R1 TO R3 BY SENIOR GOVERNMENT PLEADER
SMT. SHOBA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 19249 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : TRUE COPY OF THE REGISTRATION BOTH FOR KVAT AND CST.

P2 : TRUE COPY OF THE LETTER DATED 17-8-2012 SUBMITTED TO THE COMMERCIAL TAX OFFICER BY THE PETITIONER.

P3 : TRUE COPY OF THE NOTICE DATED 7-8-2014 FOR THE AY 2011-12 ISSUED UNDER RULE 9A OF THE CENTRAL SALES TAX (BOMBAY) RULES, 1957.

P4 : TRUE COPY OF THE NOTICE DATED 20-8-2014 FOR THE AY 2012-13 ISSUED UNDER RULE 9A OF THE CENTRAL SALES TAX (BOMBAY) RULES, 1957.

P5 : TRUE COPY OF THE LETTER DATED 14-10-2014 ISSUED TO THE 1ST RESPONDENT BY THE PETITIONERS CHARTERED ACCOUNTANT.

P6 : TRUE COPY OF THE LETTERS DATED 12-2-2015 ISSUED BY THE PETITIONER COMPANY TO THE 1ST RESPONDENT FOR THE AY 2011-12 AND 2012-13.

P7 : TRUE COPY OF THE KVAT ASSESSMENT ORDERS DATED 18-3-2015 FOR THE AY 2009-10, 2010-11 AND 2011-12.

P8 : TRUE COPY OF THE CST ASSESSMENT ORDERS DATED 18-3-2015 FOR THE AY 2009-10, 2010-11 AND 2011-12.

P9 : TRUE COPY OF THE LETTER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER COMPANY DATED 24-3-2015.

P10 : TRUE COPY OF THE JUDGMENT DATED 5-6-2015 PASSED BY THE HIGH COURT OF KERALA IN WPC.NO.16776 OF 2015.

P11 : TRUE COPY OF THE REVISED NOTICE DATED 20-3-2015 UNDER SECTION 25 (1) OF THE KERALA VALUE ADDED TAX ACT FOR THE AY 2012-13.

P12 : TRUE COPY OF THE REPLY NOTICE DATED 23-3-2015 SUBMITTED TO THE 1ST RESPONDENT BY THE PETITIONER.

P13 : TRUE COPY OF THE ASSESSMENT NOTICE DATED 16-12-2014 ISSUED UNDER SECTION 6(5)THE CST (KERALA) RULES FOR THE AY 2012-13.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.19249 of 2015

Dated this the 2nd day of July, 2015

J U D G M E N T

The petitioner approached this Court challenging action of the 1st respondent withholding the issuance of 'F' forms to the petitioner company against the stock transfer effected from the branch outside the state to the petitioner for the year 2011-12 and 2012-13. It is apparent that 'F' forms has not been issued to the petitioner on account of the fact that assessment of 2012-13 has not been completed.

2. It is submitted by the learned Counsel for the petitioner that notice has been issued and assessment can be completed within a further period of two weeks.

3. In that view of the matter, the entire exercise for the assessment shall be completed on or before 21.7.2015 and 'F-forms shall be released to the petitioner immediately thereafter. The petitioner shall

produce the copy of the judgment along with the copy of the writ petition for compliance.

The writ petition is disposed of as above.

Sd/

A.MUHAMED MUSTAQUE,
JUDGE

jm/