

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 3RD DAY OF JULY 2015/12TH ASHADHA, 1937

WP(C).No. 19525 of 2015 (M)

PETITIONER :

**AJI C.K., AGED 40 YEARS
S/O. KHADER, CHITTAYAM HOSUE, PEZHAKKAPPILLY P.O.
MUVATTUPUZHA TALUK.**

**BY ADVS.SRI.SIRAJ KAROLY
SRI.R.PARAMESWARA IYER**

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER
OFFICE OF THE COMMERCIAL TAX OFFICER, MUVATTUPUZHA
ERNAKULAM DISTRICT, PIN-682736.**
- 2. DEPUTY COMMISSIONER OF SALES TAX (COMMERCIAL TAX)
MATTANCHERRY, KOCHI-682 002.**
- 3. STATE OF KERALA
REPRESENTED BY THE SECRETARY
DEPARTMENT OF FINANCE AND TAXES
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, PIN-695 001.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 19525 of 2015 (M)

APPENDIX

PETITIONERS' EXHIBITS :

- EXHIBIT P1: TRUE COPY OF THE APPLICATION FOR REGISTRATION OF KVAT.**
- EXHIBIT P2: TRUE COPY OF THE APPLICATION FOR REGISTRATION FOR CENTRAL SALES TAX.**
- EXHIBIT P3: TRUE COPY OF THE RECEIPT FOR REMITTANCE OF REGISTRATION FEE.**
- EXHIBIT P4: TRUE COPY OF THE NOTICE DATED 8.6.2015.**
- EXHIBIT P5: TRUE COPY OF THE LETTER DATED 11.6.2015.**
- EXHIBIT P6: TRUE COPY OF THE NOTICE DATED 12.6.2015.**
- EXHIBIT P7: TRUE COPY OF THE REPLY DATED 23.6.2015.**
- EXHIBIT P8: TRUE COPY OF THE RECEIPT ISSUED BY THE POSTAL AUTHORITIES.**
- EXHIBIT P9: TRUE COPY OF THE JUDGMENT DATED 4.7.2012 IN WP(C) NO.12795 OF 2011.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 19525 of 2015

Dated this the 3rd day of July, 2015

J U D G M E N T

The petitioner applied for new registration. As per Ext.P6 notice the petitioner has been directed to furnish Form 6 Bond for ₹90 lakhs with two sureties and submit ID proof with land tax receipt for the year 2015-16.

2. The petitioner challenges the above notice.

3. This Court in similar occasion has considered the demand of security and passed Ext.P9 judgment.

4. I am of the view that, the registration application has to be reconsidered in the light of Ext.P9 judgment. Accordingly, Ext.P6 is set aside. There shall be a direction to the 1st respondent to reconsider the registration application in the light of Ext.P9 judgment within two weeks.

The writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.