IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 30TH DAY OF JUNE 2015/9TH ASHADHA, 1937

WP(C).No. 19575 of 2015 (V)

PETITIONER(S):

M/S.TRIVENI AGENCIES,
34/1780, HIGH SCHOOL JUNCTION, NH ROAD,
EDAPPALLY, REPRESENTED BY MANAGING PARTNER.

BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA

RESPONDENT(S):

THE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE III,
ERNAKULAM - 682 030.

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 19575 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

P1:TRUE COPY OF THE FORM NO.10.

P2:TRUE COPY OF NOTICE U/S.25(1) DATED 08.06.2015 ISSUED BY THE RESPONDENT.

P3:TRUE COPY OF THE LETTER DATED 24.06.2015 SUBMITTED BY THE PETITIONER.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19575 of 2015

Dated this the 30th day of June, 2015

J U D G M E N T

The petitioner challenges Ext.P2 notice issued under Section 25(1) of the KVAT Act in this writ petition.

2. The petitioner's case is that, the proceedings relating to assessment is time barred.

3. Considering the above fact, I am of the view that, the petitioner shall raise objection against Ext.P2 and before finalising the proceedings, the Assessing Authority shall decide the limitation issue. It is made clear that, without determining the limitation, the assessment shall not be concluded against the petitioner.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV