

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 12TH DAY OF NOVEMBER 2015/21ST KARTHIKA, 1937

WP(C).No. 23512 of 2012 (L)

PETITIONER :

**T. ASOKAN
S/O.KUNHIKANDAN, PATTALIL HOUSE,
CHELAVOOR P.O., CALICUT.**

**BY ADVS.SRI.K.MOHANAKANNAN
SMT.A.R.PRAVITHA
SMT.D.S.THUSHARA**

RESPONDENT(S) :

- 1. STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT (TAX)
THIRUVANANTHAPURAM - 695 001.**
- 2. THE COMMERCIAL TAX OFFICER
WORKS CONTRACT, KOZHIKODE - 670 001.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAX, KOZHIKODE - 670 001.**

R1 TO R3 BY GOVT. PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 12-11-2015,
ALONG WITH WP(C) NO. 24894/2014, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:**

Mn

...2/-

WP(C).No. 23512 of 2012 (L)

APPENDIX

PETITIONERS' EXHIBITS :

EXHIBIT P1. TRUE COPY OF THE NOTICE DATED 3.8.2012.

**EXHIBIT P2. TRUE COPY OF THE OBJECTION FILED BY THE PETITIONER TO
EXT. P1 DATED 9.8.2012.**

**EXHIBIT P3. TRUE COPY OF THE ORDER NO.32111547434/2010-2011 DATED
01.09.2012.**

EXHIBIT P4. TRUE COPY OF THE DEMAND NOTICE DATED 3.9.2012.

RESPONDENTS' EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.23512 OF 2012 (L)

&

W.P.(C).NO.24894 OF 2014 (J)

Dated this the 12th day of November, 2015

J U D G M E N T

The issues involved in these writ petitions are squarely covered against the petitioner by the judgment dated 29.10.2015 in W.P.(C). No.17800/2007 and connected cases, as also the judgment dated 12.11.2015 in W.P.(C).No.3196/2012 and connected cases. Accordingly, these writ petitions, in their challenge against the validity of the first proviso to Section 8(a)(ii) of the Kerala Value Added Tax Act, are also dismissed, leaving it open to the petitioner to approach the respective assessing authorities with rectification applications, in cases where rectification of mistakes is required in the assessment orders.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/12/11/15