

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 10TH DAY OF JULY 2015/19TH ASHADHA, 1937

WP(C).No. 20829 of 2015 (C)

PETITIONER :

**KM. STORES, MAYANNUR,
THRISSUR, REP. BY ITS PROPRIETOR,
SRI.K.M.ANWAR.**

**BY ADVS.SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
WADAKKANCHERY-680 502**
- 2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, POOTHOLE, THRISSUR-680 001**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.20829/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2011-12 DATED 02/12/2014.**
- P2 COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 DATED 02/12/2014**
- P3 COPY OF THE RR NOTICE DATED 18/06/2015 FOR THE YEAR 2011-12**
- P4 COPY OF THE RR NOTICE DATED 18/06/2015 FOR THE YEAR 2012-13**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 20829 of 2015

Dated this the 10th day of July, 2015

J U D G M E N T

The petitioner impugns Exts.P1 & P2 assessment orders for the years 2011-12 & 2012-13. Petitioner submits that, the rate of tax applicable in respect of the products is 4% & 5%, in the light of the judgment of the hon'ble Supreme Court in **M.P.Agencies V. State of Kerala (79 VST 337)**. He further submits that the judgment as above has been overlooked for assessment referred in Exts.P1 & P2. The judgment was rendered by the Supreme Court on 18.03.2015. The assessment has been communicated to the petitioner only on 27.03.2015.

2. I am of the view that, the matter requires reconsideration in the light of the judgment of the hon'ble Supreme Court. Accordingly, Exts.P1 & P2 are set aside. The 1st respondent is directed to reconsider the matter in the light of the judgment, after issuing notice to the petitioner.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.