

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 14TH DAY OF JULY 2015/23RD ASHADHA, 1937

WP(C).No. 21060 of 2015 (F)

PETITIONER(S):

**RAMAKANT GUPTA @ RAMAKANT GARG, PROPRIETOR
M/S. RADHA SALES CORPORATION, NO.18,
PRESTEEGE PALM GREEN GARDEN VILLA, KUNJABAVA ROAD,
VYTTILA, ERNAKULAM KOCHI-19.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

**THE ASST. COMMISSIONER,
COMMERCIAL TAXES SPECIAL CIRCLE,
MATTACHERRY AT ALUVA 683101.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1: COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS)
ERNAKULAM DT.28/8/14**

**EXT.P1(A): COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS)
ERNAKULAM DT.26/8/14**

**EXT.P2: COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE
RESPONDENT DT.13/10/14**

**EXT.P2(A): COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE
RESPONDENT DT.13/10/14**

**EXT.P3: COPY OF ASSESSMENT ORDER FOR THE YEAR 2009-10 ISSUED BY
THE RESPONDENT DT.22/1/15**

**EXT.P4: COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE
RESPONDENT DT.21/4/15.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21060 of 2015

Dated this the 14th day of July, 2015

JUDGMENT

The petitioner approached this Court on account of non-consideration for the adjustment of the amount due to them towards tax demanded as per Ext.P3 assessment order. According to the petitioner, the petitioner is entitled for refund as per Exts.P1 and P1 (a) appellate orders and also for the credit on the tax paid for the year 2009-2010. The petitioner made a request by Ext.P4 before the respondent.

In that view of the matter, there shall be a direction to the respondent to consider Ext.P4 and take appropriate decision within a period of one month. In view of the above, any recovery proceedings for the demand based on Ext.P3 shall be deferred till the decision is taken by way of Ext.P4. The petitioner shall produce a copy of this judgment along with Ext.P4 before the respondent.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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