

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. 21138 of 2015 (N)

PETITIONER :

**M/S.REDINGTON INDIA LTD.,39/195-98,
ALAPPAT CROSS ROAD, NEAR ATLANTIS JUNCTION,
COCHIN-682 015,
REPRESENTED BY ITS AUTHORIZED SIGNATORY,
MR.RAJENDRAN K.I.**

**BY ADVS.SRI.A.KUMAR
SMT.G.MINI**

RESPONDENT :

**ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-I, COMMERCIAL TAXES,
ERNAKULAM-682 016.**

BY SR 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:**

sts

WP(C).No. 21138 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT-P1: A TRUE COPY OF THE NOTICE DATED 16/07/2014.

EXHIBIT-P2: TRUE COPY OF THE REPLY DATED 20/08/2014.

EXHIBIT-P3: TRUE COPY OF THE REPLY DATED 29/09/2014.

EXHIBIT-P4: A TRUE COPY OF THE ORDER DATED 30/05/2015.

**EXHIBIT-P5: TRUE COPY OF THE APPLICATION FOR RECTIFICATION DATED
07/07/2015.**

**EXHIBIT-P6: TRUE COPY OF THE ORDER PASSED BY THE DEPUTY COMMISSINER
(APPEALS) ERNAKULAM FOR THE ASSESSMENT YEARS 2010-2011.**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21138 of 2015

Dated this the 14th day of July, 2015

JUDGMENT

The petitioner, as against assessment order for the year 2007-2008, have filed Ext.P5 application for rectification under Section 66 of the Kerala Value Added Tax Act.

2. The petitioner submits that in respect of the similar issue for the previous year, the Appellate Authority have interfered and remanded back as per Ext.P6.

I am not expressing anything on the merits of Ext.P5 application. In view of the fact that Ext.P5 has been filed under Section 66 of the KVAT Act, the same shall be considered within a period of one month from the date of receipt of a copy of this judgment. Till then, recovery proceedings initiated against the petitioner shall be deferred. The petitioner shall produce a copy of this judgment before the respondent for compliance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE