

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 22ND DAY OF JULY 2015/31ST ASHADHA, 1937

WP(C).No. 21511 of 2015 (L)

PETITIONER(S):

**M/S. VOLTAS LIMITED,
39/3608, SHEMA BUILDING, M.G. ROAD,
RAVIPURAM, KOCHI - 682 016,
REPRESENTED BY ITS HEAD SHARE SERVICE CENTER
MS. TREESA BETTY FIGARUS.**

**BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN THOMAS**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**
- 2. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE 1, COMMERCIAL TAXES,
COMMERCIAL TAXES COMPLEX, PERUMANOOR P.O.,
ERNAKULAM - 682 015.**

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
22-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 21511 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE APPLICATION DATED 27.4.15 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR AVAILING COMPOUNDING SCHEME OF ASSESSMENT FOR THE YEAR 2015-16.

EXHIBIT P1(a): TRUE COPY OF THE APPLICATION DATED 12.05.15 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR AVAILING COMPOUNDING SCHEME OF ASSESSMENT FOR THE YEAR 2015-16.

EXHIBIT P2: TRUE COPY OF THE ORDER (REFERRED AS NOTICE) DATED 18.5.15 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER REJECTING THE COMPOUNDING APPLICATION FILED BY THE PETITIONER.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.21511 of 2015

Dated this the 22nd day of July, 2015

J U D G M E N T

The petitioner has approached this Court challenging Ext.P2 issued by the 2nd respondent rejecting the compounding application submitted by the petitioner.

2. It appears that the rejection is for the reason that, the petitioner has been included in the negative list and on considering them as ineligible for payment of tax under the compounding scheme. It is apparent that Ext.P2 has been issued without giving any opportunity to the petitioner.

3. In that view of the matter, treating Ext.P2 only as a notice, the petitioner shall raise their objections before the 2nd respondent within a period of two weeks from the date of receipt of a copy of this judgment. Thereafter, appropriate orders shall be passed by the 2nd respondent, after hearing the petitioner.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV