

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 28TH DAY OF JULY 2015/6TH SRAVANA, 1937

WP(C).No. 21970 of 2015 (U)

PETITIONER :

**M. RIJESH, AGED 42 YEARS,
BUILDING NO 23/594, SANTHI , KALLAI POST,
KOZHIKODE 673003**

**BY ADVS.SMT.K.LATHA
SMT.M.K.HAJARA**

RESPONDENTS :

- 1. STATE OF KERALA
REPRESENTED BY THE CHIEF SECRETARY TO
THE GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM**
- 2. THE COMMERCE TAX OFFICER,
WORKS CONTRACT, KOZHIKODE 673006**
- 3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ST COMPLEX, CALICUT 6**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1:- THE TRUE COPY OF APPLICATION FORM FOR ONLINE REGISTRATION IN FORM NO 1 DTD 26/3/2013 ALONG WITH OTHER CONNECTED DOCUMENTS FOR TAKING VAT REGISTRATION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P2:- TRUE COPY NOTICE PROPOSED TO REJECT THE PETITIONERS APPLICATION FOR REGISTRATION DTD 27/9/2013 ISSUED BY THE 2ND RESPONDENT.
- P3:- THE TRUE COPY OF REPLY LETTER WITH OBJECTION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD 30/9/2013.
- P4:- THE TRUE COPY OF THE REPLY LETTER AGAINST THE APPLICATION FILED UNDER THE RIGHT TO INFORMATION ACT ISSUED BY THE PUBLIC INFORMATION OFFICER, KOZHIKODE TO THE PETITIONER DTD 24/6/2015.
- P5:- THE TRUE COPY OF THE REQUEST LETTER FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD 27/6/2015.
- P6:- THE TRUE COPY OF THE COMPLAINT LETTER DTD 27/6/2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT FOR NOT GRANTING CERTIFICATE OF REGISTRATION AFTER LAPSE OF 2 YEARS.
- P7:- TRUE COPY OF THE JUDGMENT IN WPC NO 5911/2012 DTD 7/6/2012.
- P8:- TRUE COPY OF THE JUDGMENT IN WPC NO 33019/20149B) DTD 17/12/2014 IN BHAVANI FOOT WEAR VS CTO ERD CIRCLE , KOZHIKODE.
- P9:- TRUE COPY OF CERTIFICATE OF REGISTRATION CERTIFICATE NO 33210663 IN THE NAME OF MR RAJAN M.
- P10:- TRUE COPY OF APPLICATION FOR REGISTRATION UNDER KVAT IN FORM 1 SUBMITTED BY MR RAJAN M.
- P11:- THE TRUE COPY OF VAT REGISTRATION CERTIFICATE WITH TIN NUMBER 32458051115.
- P12:- THE TRUE COPY OF THE LIABILITY CERTIFICATE DTD 1/7/2006 AND 28/3/2007 BOTH ISSUED TO MR RAJAN STATING TIN NO 32458021115.
- P13:- THE TRUE COPY OF THE VAT RENEWAL APPLICATION DTD 2/5/2007 SUBMITTED BY MR RAJAN STATING TIN NO 2458021115.
- P14:- THE TRUE COPY OF THE E CHALAN FOR THE REGISTRATION RENEWAL FEE FOR THE YEAR 2010-2011 DTD 24/4/2010 AND FOR THE YEAR 2011-2012 SUBMITTED BY MR.RAJAN STATING TIN NO 32458021115

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21970 of 2015

Dated this the 28th day of July, 2015

JUDGMENT

The petitioner applied for registration under the Kerala Value Added Tax Act. The petitioner submits that he has undertaken various contracts and in spite of the application was made on 26.3.2013, no action has been taken so far. The petitioner received Ext.P2 notice on 27.9.2013 stating that the petitioner is a *benamy* of his father Mr.Rajan and the petitioner has to explain why the application shall not be rejected. The petitioner gave explanation of Ext.P2 on 30.9.2013. Thereafter, the petitioner did not receive any reply. Therefore, the petitioner sought information under the Right to Information Act. It is stated that there was a notice issued to reject the registration. As seen from the records as above, no concrete decision has been taken so far on the petitioner's application.

In that view of the matter, the second respondent shall take a decision on the petitioner's application within a period of one month after hearing the petitioner.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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