

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 19TH DAY OF AUGUST 2015/28TH SRAVANA, 1937

WP(C).No. 23209 of 2015 (A)

PETITIONER(S) :

SREE PADMA BALAJI STEELS PVT.LTD. AGED 59 YEARS
NIDA, KANJIKODE, PALAKKAD
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
SANKARA NARAYANA

BY ADVS.SRI.JOBY JACOB PULICKEKUDY
SRI.ANIL GEORGE

RESPONDENT(S) :

1. STATE OF KERALA
REPRESENTED BY SECRETARY, DEPARTMENT OF REVENUE
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM

2. THE ASSISTANT COMMISSIONER (ASSMT)
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD

R BY GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
19-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 23209 of 2015 (A)

APPENDIX

PETITIONER(S) ' EXHIBITS

P1:TRUE COPY OF THE NOTICE DATED 07.04.2015 ISSUED BY THE 2ND RESPONDENT
P2:TRUE COPY OF LETTER DATED 18.04.2015 SUBMITTED TO THE 2ND RESPONDENT
P3:TRUE PHOTOCOPY OF THE LETTER DATED 04.06.2015 ISSUED BY
THEPETITIONER TO THE 2ND RESPONDENT
P4:TRUE PHOTOCOPY OF RECEIPT DATED 02.07.2015 ISSUED BY THE 2ND
RESPONDENT
P5:TRUE COPY OF NOTICE DATED 02.07.2015 ISSUED BY THE 2ND RESPONDENT
P6:TRUE PHOTOCOPY OF OBJECTION SUBMITTED BY THE PETITIONER DATED
14.07.2015
P7:TRUE COPY OF THE ORDER DATED 22.07.2015 PASSED BY THE 2ND RESPONDENT
P8:TRUE COPY OF DEMAND NOTICE DATED 22.07.2015 ISSUED BY THE 2ND
RESPONDENT
P9 : PHOTOCOPY OF MONTHLY RETURN SUBMITTED FOR THE MONTH OF FEBRUARY
2015 THROUGH ONLINE.
P10 : PHOTOCOPY OF NIL RETURN SUBMITTED BY THE PETITIONER FOR THE MONTH
OF MARCH MANUALLY AS PER EXT.P4.
P11 : TRUE COPY OF THE WEB PAGE WHEN THE PETITIONER ATTEMPT TO OPEN THE
SITE.

RESPONDENT(S) ' EXHIBITS

NIL

//TRUE COPY//

P.S.TO JUDGE

A.MUHAMED MUSTAQUE, J.

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**W.P.(C).No.23209/2015**

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Dated this the 19th Day of August, 2015

J U D G M E N T

The petitioner challenging Ext.P7 assessment order in relation to the months of February and March, 2015 and for the year 2014-15 has approached this Court. This order was issued on 22/07/2015.

2. Learned counsel for the petitioner submits that he has filed a manual return for February and March, 2015 but, however, this was not considered for the reason that the petitioner did not remit the collected tax dues. It is also submitted that the petitioner has not submitted online return on account of blocking of the website. It is further submitted that the petitioner is prepared to submit return for the month of February, 2015 on or before 31/08/2015 and the Authority may be directed to reconsider Ext.P7.

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2. Considering the fact that Ext.P7 was completed based on best judgment, as the petitioner did not take part in the proceedings, this Court is of the view that if the petitioner remits the amount due for the month of February, 2015 on or before 31/08/2015, Ext.P7 shall be reconsidered. In the event the petitioner remits the amount as above, the petitioner shall be restored the online facility for the limited purpose of submitting return which is the subject matter of Ext.P7. If the petitioner fails to remit the amount as above within the time granted, the petitioner will not be entitled for the benefit of the judgment and the respondents are free to recover the amount as claimed in Ext.P7 in accordance with law.

The writ petition is disposed of as above. No costs.

SD/-

A.MUHAMED MUSTAQUE, JUDGE

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