

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 13TH DAY OF AUGUST 2015/22ND SRAVANA, 1937

WP(C).No. 23337 of 2015 (N)

PETITIONER(S):

**C.K.SHINE,
PROPRIETOR, LAKSHMI ENGINEERING WORKS,
CHEMICAL INDUSTRIAL ESTATE, AROOR P.O.,
ALAPPUZHA- 688 534.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S) :

- 1. THE AIT & COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, KUTHIYATHODE- 688 533.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM- 695 002.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE ANNUAL RETURN FOR THE YEAR 2013-14
E-FILED ON 10.07.2014.**

**EXHIBIT P2: TRUE COPY OF THE CST ASSESSMENT ORDER FOR
THE YEAR 2013-14 DATED 24.06.2015 ISSUED BY 1ST
RESPONDENT TO PETITIONER.**

**EXHIBIT P3: TRUE COPY OF SUCH 'C' FORM DATED 24.09.2013 NOW ISSUED BY
PURCHASING INTERSTATE DEALER TO THE PETITIONER.**

**EXHIBIT P4: TRUE COPY OF THE 'C' FORM SEARCH RESULT DOWNLOADED
FROM TINXSYS ON 30.07.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 23337 of 2015

Dated this the 13th day of August, 2015

JUDGMENT

The petitioner challenging Ext.P2 CST assessment order has approached this Court.

2. The petitioner submits that the assessment has been made for the reason that the petitioner has filed to produce C-Form. It appears that the petitioner has produced photo copy of C-Form. The petitioner submits that he is having original of the C-Form and prepared to produce the same.

3. In view of the above, this Court is of the view, an opportunity should be given to the petitioner. Accordingly, the impugned order is set aside.

4. The petitioner shall appear before the respondent on 04.09.2015 at 11 a.m. with C-Form and the respondent shall complete the assessment thereafter, in accordance with law.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

bpr