

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 10TH DAY OF AUGUST 2015/19TH SRAVANA, 1937

WP(C).No. 23341 of 2015 (P)

PETITIONER(S):

**M/S. ESCON ELEVATORS PVT. LTD.,
41/1164C, SECOND FLOOR, ARANGATH BUILDING
ARANGATH ROAD, COCHIN 18,
REPRESENTED BY ITS AUTHORISED SIGNATORY,
SASIKUMAR K.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD**

RESPONDENT(S):

**INTELLIGENCE OFFICER, SQUAD NO.I, ERNAKULAM,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 015.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 23341 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE NOTICE ISSUED ORDER SECTION 47(2) OF THE
KVAT ACT DATED 3.9.09.**

**EXHIBIT P2: TRUE COPY OF THE NOTICE ISSUED ORDER SECTION 47(2) OF THE
KVAT ACT DATED 3.9.09.**

EXHIBIT P3: A TRUE COPY OF THE REPLY DATED 6.9.09.

EXHIBIT P4: A TRUE COPY OF THE JUDGMENT DATED 8.9.09.

EXHIBIT P5. COPY OF THE ORDER IN OR-1/834/2009-10.

EXHIBIT P6. COPY OF THE OR-1/835/2009-10.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.A.TO JUDGE.

Ms^v/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23341 of 2015

Dated this the 10th day of August, 2015

JUDGMENT

The petitioner have approached this Court challenging Exts.P5 and P6 orders. These orders are passed under Section 47(6) of the Kerala Value Added Tax Act. The main ground of challenge is that the petitioner was not given any opportunity in the proceedings.

2. It is seen from the impugned orders that notices were issued on 19.7.2012. The impugned orders were issued on 14.2.2014. It is also seen that the petitioner failed to produce books of accounts.

This Court is of the view that considering the delay in disposing the proceedings, an opportunity ought to have been given to the petitioner to produce books of accounts. Accordingly, the impugned orders are set aside. The petitioner shall appear before the Authority on 7.9.2015 at 11 a.m. Thereafter, the proceedings shall be concluded after affording an opportunity of hearing to the petitioner without any further delay.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE