

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 11TH DAY OF AUGUST 2015/20TH SRAVANA, 1937

WP(C).No. 24312 of 2015 (L)

PETITIONER:

**M/S. PAISONS, T.D ROAD,
ERNAKULAM, PIN - 682 035,
REPRESENTED BY ITS MANAING PARTNER,
GOPALAKRISHNAN D.**

BY ADV. SRI.MOHAMMED RAFIQ

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, ERNAKULAM, PIN - 682 018.**
- 2. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETAIRAT, TRIVANDRUM - 695 001.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 24312 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1 - THE TRUE COPY OF THE NOTICE BEARING NO. 32070200815/2012-13
DATED 05.05.2015 ISSUED BY THE 1ST RESPONDENT UNDER SECTION 25(1)
OF THE KVAT ACT, 2003, RELATING TO THE ASSESSMENT YEAR 2012-13.
- P2 - THE TRUE COPY OF THE REPLY DATED 10.6.2015 SUBMITTED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT.
- P3 - THE TRUE COPY OF THE ORDER BEARING NO. 32070200815/2012-13
DATED 10.6.2015 PASSED BY THE 1ST RESPONDENT UNDER SECTION 25(1)
OF THE KVAT ACT, 2003, RELATING TO THE ASSESSMENT YEAR 2012-13.

RESPONDENTS' EXHIBITS: **NIL.**

//TRUE COPY//

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24312 of 2015

Dated this the 11th day of August, 2015

J U D G M E N T

The petitioner has approached this Court challenging assessment order for the year 2012-13 under Section 25(1) of the KVAT Act. The only ground for challenge is that, the petitioner has not given any opportunity of personal hearing in the matter.

2. Learned Government Pleader submits that, the petitioner has not sought any opportunity of personal hearing. Therefore, they cannot complaining about denial of opportunity.

3. This Court is of the view that, considering the nature of issue involved, an opportunity ought to have been given to the petitioner as the matter requires explanation based on the objection. In that view of the matter, Ext.P3 is set aside. The petitioner shall appear before the authority on 02.09.2015 at 11.a.m. Thereafter, the matter shall be concluded after hearing the petitioner, within an outer limit of two months.

This writ petition is disposed of.

Sd/-
A. MUHAMED MUSTAQUE, JUDGE.