

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. 24390 of 2015 (W)

PETITIONER :

**M/S. FRESH & HONEST CAFE LTD.,
31/1445A, CONVENT ROAD, PONNURUNNI
VYTTILA, REPRESENTED IT'S LEGAL MANAGER
MR ROSE BLESSED KING**

BY ADV. SMT.K.LATHA

RESPONDENTS :

- 1. THE STATE OF KERALA
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE
THIRUVANANTHAPURAM – 695 001.**
- 2. THE COMMERCIAL TAX OFFICER (AA)
O/O.THE DEPUTY COMMISSIONER (AA), COMMERCIAL TAXES
ERNAKULAM – 682 035.**
- 3. COMMERCIAL TAX OFFICER
KVAT CIRCLE II, THRIPIUNITHURA-682 301.**
- 4. THE SECRETARY
THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
COMMERCIAL TAX COMPLEX, THEVARA,
ERNAKULAM-682 013.**

R1 TO R4 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

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...2/-

APPENDIX

PETITIONERS' EXHIBITS :

- EXT. P1A:- THE TRUE COPY OF ASSESSMENT ORDER NO. TIN 32071157212 DTD. 18/8/2006 FOR THE YEAR OF 2005-06.**
- EXT. P1B:- TRUE COPY OF PENALTY ORDER NO. TIN 32071157212 DTD. 16/9/2006.**
- EXT. P2:- THE TRUE COPY OF LETTER CONTAINING THE DETAILS ABOUT REMITTANCE OF 50% OF BALANCE TAX AS PER P1 ASSESSMENT ORDER NO. 32071157212 DTD. 18/1/2007.**
- EXT. P3: THE TRUE COPY OF THE APPELLATE ORDER DTD. 3/3/2010 ISSUED BY DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM TO THE PETITIONER.**
- EXT. P4:- THE TRUE COPY OF REMANDED ASSESSMENT ORDER FOR THE YEAR OF 2005-06 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DTD. 3/5/2011.**
- EXT. P5:- THE TRUE COPY OF STAY ORDER NO. 1907/11 DTD. 28/9/2011 BY THE ASST. COMMISSIONER (APPEALS), O/O.THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.**
- EXT. P6: THE TRUE COPY OF THE JUDGMENT OF HONOURABLE HIGH COURT OF KERALA IN WPC NO. 27195 OF 2011 DTD 14/10/2011.**
- EXT. P7:- THE TRUE COPY OF LETTER REGARDING THE STAY ORDER COMPLIANCE DTD. 21/10/2011 FILED BY THE PETITIONER BEFORE THE INSPECTING ASSISTANT COMMISSIONER, ERNAKULAM.**
- EXT. P8:- TRUE COPY OF THE APPELLATE ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM TO THE PETITIONER DTD. 8/10/2012.**
- EXT. P9:- THE TRUE COPY OF PENALTY ORDER NO. 32071157212/2005-06 DTD. 21/11/2011 FOR THE YEAR 2005-06 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.**
- EXT. P10:- THE TRUE COPY OF STAY ORDER ISSUED BY THE 3RD RESPONDENT ORDER NO KVAT - 3488/2011 DTD. 9/3/2012.**
- EXT. P11:- TRUE COPY OF THE APPELLATE ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM TO THE PETITIONER DTD. 8/10/2012.**

(Contd...)

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EXT. P12A:- THE TRUE COPY OF THE APPEAL MEMORANDUM IN VAT APPEAL
NO. 1226/2012 FILED BY THE STATE OF KERALA BEFORE THE KERALA
VALUE ADDED TAX APPELLATE TRIBUNAL AGAINST THE PETITIONER.

EXT. P12B:- THE TRUE COPY OF THE APPEAL MEMORANDUM IN VAT APPEAL
NO. 1227 OF 2012 FILED BY THE STATE OF KERALA BEFORE THE
KERALA VALUE ADDED TAX APPELLATE TRIBUNAL AGAINST THE
PETITIONER.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24390 of 2015

Dated this the 11th day of August, 2015

J U D G M E N T

Petitioner has approached this Court seeking an early disposal of Exts.P12A & P12B appeals filed by the State before the Appellate Tribunal. The petitioner submits that, the appeals are of the year 2012 and they have served the notice recently. It is submitted that on account of delay involved, the refund as per the appellate order has not been caused.

2. Considering the nature of issue involved, this Court is of the view that, the appeals shall be disposed by the Tribunal within four months from the date of receipt of a copy of this judgment.

This writ petition is disposed of.

Sd/-
A. MUHAMED MUSTAQUE, JUDGE.