

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 21ST DAY OF AUGUST 2015/30TH SRAVANA, 1937

WP(C).No. 25279 of 2015 (H)

PETITIONER(S) :

**A.VINOD,
INDUSTRIAL CHEMICALS AND POLYMERS, VALAMBOOR,
PATTIMATTOM, PERUMBAVOOR-683 562.**

BY ADV. SRI.AJI V.DEV

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER,
2ND CIRCLE, PERUMBAVOOR-633 542.**
- 2. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, MOOVATTUPUZHA-686 661.**

BY GOVERNMENT PLEADER SMT.SHOBANAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 21-08-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**P1 : A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED FOR
THE YEAR 2011-12 DATED 05-03-2015.**

**P1(A) : A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED FOR
THE YEAR 2012-13 DATED 05-03-2015.**

**P1B : A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED FOR
THE YEAR 2013-14 DATED 05-03-2015.**

**P2 : A TRUE COPY OF THE REPLY FILED FOR THE YEAR 2011-12
DATED 21-03-2015.**

**P2(A) : A TRUE COPY OF THE REPLY FILED FOR THE YEAR 2012-13
DATED 21-03-2015.**

**P2(B) : A TRUE COPY OF THE REPLY FILED FOR THE YEAR 2013-14
DATED 21-03-2015.**

**P3 : A TRUE COPY OF THE FORM 13 AND 13A FILED FOR THE YEAR 2011-12
DATED 23-03-2015.**

**P3(A) : A TRUE COPY OF THE FORM 13 AND 13A FILED FOR THE YEAR 2012-13
DATED 23-03-2015.**

**P4 : A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR THE YEAR
2011-12 DATED 06-06-2015.**

**P4(A) : A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR THE YEAR
2012-13 DATED 06-06-2015.**

**P4(B) : A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR THE YEAR
2013-14 DATED 06-06-2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 25279 of 2015

Dated this the 21st day of August, 2015

JUDGMENT

The petitioner has approached this Court challenging Ext.P4 series of orders under Section 25(1) of KVAT Act. The main challenge of the petitioner is that denial of opportunity to substantiate his reply.

2. It appears from the impugned order that the Authority had not adverted to Ext.P2 series reply, though it is seen acknowledged.

3. In that view of the matter, this Court is of the view, the impugned orders are liable to set aside and accordingly, orders are set aside.

Considering the above, the following directions are issued :

The petitioner shall appear before the Authority on 17.09.2015 at 11 a.m. Thereafter, after adverting to Ext.P2 series and also affording an opportunity to the petitioner, assessment shall be completed within one month thereon.

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

Sd/-

A. MUHAMED MUSTAQUE, JUDGE