

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 25595 of 2015 (Y)

PETITIONER(S):

**M/S.RADIAL TRADING CENTRE,
34/841, HARUVELIL ROAD, MAMANGALAL,
EDAPPALLY P.O., COCHIN-682 024,
REPRESENTED BY ITS BRANCH IN CHARGE,
SRI. NOLIN ABRAHAM.**

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, IST CIRCLE,
KALAMASSERY AT KAKKANAD,
COCHIN-682 030.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, CIVIL STATION, KAKKANAD,
COCHIN-682 030.**

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 25595 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF REGISTRATION CERTIFICATE DATED 5.10.2007 ISSUED UNDER THE KVAT ACT BY IST RESPONDENT.

EXHIBIT P2: TRUE COPY OF ANNUAL RETURN DATED 19.6.2010 SUBMITTED BEFORE IST RESPONDENT FOR THE YEAR 2009-10.

EXHIBIT P2(A): TRUE COPY OF ANNUAL RETURN DATED 17.3.2012 SUBMITTED BEFORE IST RESPONDENT FOR THE YEAR 2010-11.

EXHIBIT P2(B): TRUE COPY OF ANNUAL RETURN DATED 4.2.2013 SUBMITTED BEFORE IST RESPONDENT FOR THE YEAR 2011-12.

EXHIBIT P3: TRUE COPY OF 'C' FORM FOR THE YEAR 2010-11 SUBMITTED BEFORE IST RESPONDENT AGAINST THE INTERSTATE STOCK TRANSFER.

EXHIBIT P4: TRUE COPY OF EX-PARTY ORDER DATED 9.1.2015 SERVED TO PETITIONER BY IST RESPONDENT, FOR THE YEAR 2009-10, WITHOUT SERVING ANY PRE-ASSESSMENT NOTICE.

EXHIBIT P4(A): TRUE COPY OF EX-PARTY ORDER DATED 9.1.2015, SERVED TO PETITIONER BY IST RESPONDENT, FOR THE YEAR 2010-11, WITHOUT SERVING ANY PRE-ASSESSMENT NOTICE.

EXHIBIT P4(B): TRUE COPY OF EX-PARTY ORDER DATED 9.1.2015, SERVED TO PETITIONER BY IST RESPONDENT, FOR THE YEAR 2011-12, WITHOUT SERVING ANY PRE-ASSESSMENT NOTICE.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE.

Msv/

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 25595 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

The petitioner, challenging Ext.P4 series assessment order has approached this Court. Admittedly, the notice issued to the petitioner has been returned and served. The petitioner's case is that they have not closed down the business. Therefore, the respondents should give an opportunity to the petitioner.

2. It appears that the assessment has been completed based on the best judgment in the absence of any reply given by the petitioner.

Considering the facts and circumstances, the following directions are issued:

- i) The petitioner shall appear before the Authority on 14.09.2015 at 11 a.m.
- ii) The petitioner shall treat this impugned order as a notice, the petitioner shall raise objections against the respondent.

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

Sd/-

A. MUHAMED MUSTAQUE, JUDGE