

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 31ST DAY OF AUGUST 2015/9TH BHADRA, 1937

WP(C).No. 26013 of 2015 (B)

PETITIONER :

**R. JAYASANKAR, AGED 59 YEARS,
M/S. CHELUR INDUSTRIES, OLD THEVARA ROAD,
KOCHI - 682016.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENTS :

- 1. THE ASST. COMMISSIONER (ASSESSMENT),
KVAT SPECIAL CIRCLE - II, ERNAKULAM - 682013.**
- 2. THE COMMERCIAL TAX OFFICER, 3RD CIRCLE,
ERNAKULAM, KOCHI - 682013.**
- 3. THE DY. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682013.**

R1 TO R3 BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 26013 of 2015 (B)

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF APPLICATION FILED BY THE PETITIONER BEFORE THE R1
DT 19-6-2013.
- P2: COPY OF REMINDER FILED BY THE PETITIONER DT 16/3/2015.
- P3: COPY OF LETTER FILED BY THE PETITIONER BEFORE THE R3 DT 18/6/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.26013 of 2015

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Dated this the 31st day of August, 2015

J U D G M E N T

The petitioner who is an assessee under the Kerala Value Added Tax Act has applied for refund of excess input tax paid by him that is remaining unadjusted as on 31.03.2013. Ext.P1 is the application filed by the petitioner as early as on 25.06.2013. In the writ petition, the grievance of the petitioner is that his application for refund has not been considered by the 2nd respondent till date.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and also the submissions made across the bar, I direct the 2nd respondent to consider and pass orders on Ext.P1 application for refund filed by the petitioner expeditiously, at any rate, within a period of three weeks from the date of receipt of copy of this judgment. While passing orders as directed, the 2nd respondent shall also afford the petitioner an opportunity of hearing. The petitioner shall produce a copy of the writ petition along with a copy of this judgment before the 2nd respondent for further action.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

