

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 16TH DAY OF OCTOBER 2015/24TH ASWINA, 1937

WP(C).No. 28594 of 2015 (Y)

PETITIONER(S):

**R.S. JALALUDHEEN,
KERALA STORE, MASJID ROAD,
BIG BAZAR, PALAKKAD.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, PALAKKAD 678 001.**
- 2. THE DEPUTY TAHSILDAR (RR),
TALUK OFFICE, PALAKKAD- 678 001.**

BY GOVT. PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXHIBIT P1 COPY OF ORDER FOR THE YEAR 2012-13 PASSED BY THE
1ST RESPONDENT DATED 13/10/2014.
- EXHIBIT P2 COPY OF APPLICATION FILED BY THE PETITIONER BEFORE
THE 1ST RESPONDENT DATED 08/09/2015.
- EXHIBIT P3 COPY OF RETURN FOR THE PERIOD 2012-13 FILED BY
THE PETITIONER DATED 18/04/2013.
- EXHIBIT P4 COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 2ND RESPONDENT
DATED 20/08/2015.
- EXHIBIT P4(A) COPY OF NOTICE IN FORM NO.10 ISSUED BY THE 2ND RESPONDENT
DATED 20/08/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.28594 OF 2015

Dated this the 16th day of October, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner had preferred Ext.P2 rectification application before the 1st respondent. The limited prayer of the petitioner in the writ petition is for a direction to the 1st respondent to consider and pass orders on Ext.P2 rectification application that has been preferred by the petitioner before him and for keeping in abeyance the revenue recovery proceedings against him till such time as the 1st respondent passes orders on the rectification application.

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 the submissions made across the bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P2 rectification application preferred by the petitioner, within a period of one month from the date of receipt of a copy of this judgment. It is made clear that, till such time as orders are passed by the 1st respondent as directed above and communicated to the petitioner, coercive steps for recovery of the

amounts confirmed against the petitioner by Ext.P1 assessment order shall be kept in abeyance.

A.K.JAYASANKARAN NAMBIAR
JUDGE

