IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF SEPTEMBER 2015/1ST ASWINA, 1937

W.P.(C).No. 28772 of 2015 (V)

PETITIONER :

SREEDHAR REDDY B.,
R-2, 2ND FLOOR,
SUMMER FIELD APPARTMENT,
NEAR S.N.PARK,
KANNUR.

BY ADVS.SRI.RAJESH NAMBIAR
SMT.SINDHU K.NAMBIAR

RESPONDENT :

COMMERCIAL TAX OFFICER(WC),
COMMERCIAL TAX OFFICE,
KANNUR,
PIN-670 001.

BY GOVERNMENT PLEADER : SRI. LIJU.V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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W.P.(C).No. 28772 of 2015 (V)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1	TRUE COPY OF THE ASSESSMENT ORDER DATED 24.04.2014 FOR THE PERIOD 01.04.2013 TO 31.12.2013.
EXT.P2	TRUE COPY OF THE APPEAL FILED AGAINST EXT.P1 ASSESSMENT ORDER.
EXT.P3	TRUE COPY OF THE STAY PETITION FILED IN EXT.P2 APPEAL.
EXT.P4	TRUE COPY OF THE FORM NO.1B FOR PAYMENT OF TAX UNDER THE COMPOUNDED RATE OF TAX FOR THE YEAR 2015-16.
EXT.P5	TRUE COPY OF THE EXTRACT OF THE LOCAL DELIVERY BOOK.
EXT.P6	TRUE COPY OF THE ORDER DATED 19.05.2015 IN EXT.P3 STAY PETITION.
EXT.P7	TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN W.P.(C).NO.26678 OF 2015 DATED 04.09.2015

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO. 28772 OF 2015 (V)

Dated this the 23rd day of September, 2015

<u>J U D G M E N T</u>

The petitioner is aggrieved by the action of the respondent in blocking the KVATIS website for access by the petitioner. An enquiry made by the petitioner with the respondents indicated that the blockage of access was on account of default committed by the petitioner in payment of tax for the assessment year 2013-14. Counsel for the petitioner would submit that, in connection with the tax liability for the year 2013-14, the petitioner had already preferred an appeal and stay petition before the Appellate Authority, and by Ext.P7 judgment of this Court, the Appellate Authority was directed to pass orders on the stay petition, and there was a stay of recovery proceedings till the disposal of the stay petition by the Appellate Authority. It is submitted that, it is during the pendency of such stay petition, that the respondent has now blocked the access of the petitioner to the KVATIS website. It is the further case of the petitioner that, on account of the blockage of access to the KVATIS website, he could not file an online application seeking permission for payment of tax on compounding basis for the assessment year 2015-16. Therefore, he filed a manual application for the same which is evidenced by Ext.P4, produced along with the writ petition. It is his prayer in the writ petition that a direction be issued to the respondent to accept the manual application, since even if the access to the KVATIS website is now granted, the online application, that is generated would be beyond the time stipulated for filing such an application under the compounding scheme.

3. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader for the respondent.

On a consideration of the facts and circumstances of the case, and taking note of the fact that the blockage of access to the KVATIS website by the respondent to the petitioner was at a time when the petitioner had preferred an appeal and stay petition against the order confirming the demand of tax for the assessment year 2013-14, and the petitioner was not be able to file an online application seeking permission to pay the tax on compounded basis, and further that by Ext.P7 judgment, this Court has granted a stay of recovery proceedings for recovery of tax for the assessment year 2013-14 pending disposal of the stay petition by the Appellate Authority, I dispose the writ petition with the following directions :

(i) The respondent shall accept the manual application preferred by the petitioner seeking permission for payment of tax on compounded basis for the assessment year 2015-16 and process the same in accordance with law.

(ii) The respondent shall also, taking note of the directions in Ext.P7 judgment, permit the petitioner to access the KVATIS website so as to carry on his business activities. This shall be done within a period of three days from the date of receipt of a copy of this judgment.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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