

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

WP(C).No. 28884 of 2015 (I)

PETITIONER(S):

**TRIVENI ENGINEERING & INDUSTRIES LIMITED AGED 53 YEARS
A 44, HOSIERY COMPLEX, PHASE II EXTN
NOIDA-201305
REPRESENTED BY ITS AUTHORIZED SIGNATORY SRI.BALDEV DEWAN.**

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S):

**ASSISTANT COMMISSIONER (WORKS CONTRACT & LUXURY TAX)
COMMERCIAL TAXES, CLASS TOWER, 2ND FLOOR
OLD RAILWAY STATION ROAD, KOCHI-682018.**

R 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:**

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1: COPY OF THE PURCHASE ORDER DATED 25.07.2013 ISSUED BY BHARATH PETROLEUM CORPORATION (BPCL).
- EXHIBIT-P1(A): COPY OF THE COMMUNICATION DATED 25.07.2013, ACCEPTING EXT.P1, PURCHASE ORDER.
- EXHIBIT-P2: COPY OF THE RUNNING BILL DATED 30.12.2013 RAISED BY THE PETITIONER ON BPCL DURING THE YEAR 2013-2014.
- EXHIBIT-P2(A): COPY OF THE RUNNING BILL DATED 14.01.2014 RAISED BY THE PETITIONER ON BPCL DURING THE YEAR 2013-2014.
- EXHIBIT-P2(B): COPY OF THE RUNNING BILL DATED 08.03.2014 RAISED BY THE PETITIONER ON BPCL DURING THE YEAR 2013-2014.
- EXHIBIT-P2(C): COPY OF THE RUNNING BILL DATED 24.03.2014 RAISED BY THE PETITIONER ON BPCL DURING THE YEAR 2013-2014.
- EXHIBIT-P2(D): COPY OF THE RUNNING BILL DATED 19.03.2014 RAISED BY THE PETITIONER ON BPCL DURING THE YEAR 2013-2014.
- EXHIBIT-P3: COPY OF THE CERTIFICATE ISSUED BY BPCL IN FORM 20F UNDER THE KVAT RULES, DATED 18.03.2014.
- EXHIBIT-P3(A): COPY OF THE CERTIFICATE ISSUED BY BPCL IN FORM 20F DATED 05.04.2014.
- EXHIBIT-P3(B): COPY OF THE CERTIFICATE ISSUED BY BPCL IN FORM 20F DATE 05.05.2014.
- EXHIBIT-P4: COPY OF ANNUAL RETURN FOR THE YEAR 2013-14.
- EXHIBIT-P5: COPY OF AUDIT REPORT IN FORM 13 AND 13A FOR THE YEAR 2013-14 DATED 11.02.2015.
- EXHIBIT-P5(A): COPY OF THE PROFIT & LOSS ACCOUNT FOR THE YEAR 2013-14 DATED 06.04.2015.
- EXHIBIT-P6: COPY OF CERTIFICATE DATED 17.09.2015 ISSUED BY BPCL SHOWING THE CONTRACT EXECUTED BY THE PETITIONER FOR BPCL FROM 2013 TO SEPTEMBER 2015.
- EXHIBIT-P7: COPY OF THE LIABILITY CERTIFICATE IN FORM 1EE DATED 17.12.2014 ISSUED BY THE RESPONDENT TO THE PETITIONER.

EXHIBIT-P8: COPY OF THE LIABILITY CERTIFICATE IN FORM 1EE DATED 25.02.2014
ISSUED BY THE ASSESSING AUTHORITY OF THE SUBCONTRACTOR.

EXHIBIT-P8(A): COPY OF THE LIABILITY CERTIFICATE IN FORM 1EE DATED
02.04.2014 ISSUED BY THE ASSESSING AUTHORITY OF THE
SUBCONTRACTOR.

EXHIBIT-P8(B): COPY OF THE LIABILITY CERTIFICATE IN FORM 1EE DATED 05.06.2014
ISSUED BY THE ASSESSING AUTHORITY OF THE SUBCONTRACTOR.

EXHIBIT-P9: COPY OF THE NOTICE DATED 29.06.2015 ISSUED BY THE
RESPONDENT.

EXHIBIT-P10: COPY OF THE REPLY DATED 10.08.2015.

EXHIBIT-P10(A): COPY OF THE HEARING NOTE DATED 17.08.2015.

EXHIBIT-P11: COPY OF THE ASSESSMENT ORDER PASSED BY THE RESPONDENT
DATED 17.08.2015.

EXHIBIT-P12: COPY OF THE RECTIFICATION PETITION FILED BEFORE THE
RESPONDENT DATED 16.09.2015.

EXHIBIT-P13: COPY OF THE TDS CERTIFICATE IN FORM 16A DATED 21.05.2014
ISSUED BY BPCL UNDER THE INCOME TAX ACT, 1961.

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

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Dated this the 23rd day of September, 2015

JUDGMENT

Seeking a rectification of certain mistakes, that have crept into Ext.P11 assessment order, the petitioner has preferred Ext.P12 rectification application before the respondent. The limited prayer of the petitioner in the writ petition is for a direction to the respondent to consider and pass orders on Ext.P12 application, expeditiously, after hearing the petitioner.

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

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 respondent to consider and pass orders on Ext.P12 rectification application preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment. I make it clear that till such time as orders are passed by the respondent as directed and communicated to the petitioner, recovery steps for recovery of the

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amounts confirmed against the petitioner by Ext.P11 assessment order, shall be kept in abeyance.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das