

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF OCTOBER 2015/14TH ASWINA, 1937

WP(C).No. 30090 of 2015 (I)

PETITIONER(S):

**SAR HEALTHLINE (P) LTD.,
SAR HOUSE, PARAYANCHERI SCHOOL ROAD,
PARAYANCHERI, CALICUT-673 016,
REP. BY K.K. MANIKANDAN, MANAGER, ACCOUNTS.**

**BY ADVS.SRI.P.RAGHUNATH,
SRI.PREMJIT NAGENDRAN.**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE I, KOZHIKODE-673 005.**
- 2. SALES TAX OFFICER (RECOVERY),
O/O. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE-673 005.**

BY GOVT. PLEADER SRI.LIJU V.STEPHEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER U/S. 25 FOR 2012-13
DATED 29/07/2015.
- EXT.P2 COPY OF THE ORDER DATED 24/08/2015 RECTIFYING IN
EXT.P1 ORDER.
- EXT.P3 APPLICATION FOR RECTIFICATION DATED 16/09/2015.
- EXT.P4 REPRESENTATION MADE TO INSPECTING ASST. COMMISSIONER
DATED 16/09/2015.
- EXT.P5 REPLY RECEIVED FROM INSPECTING ASST. COMMISSIONER
DATED 26/09/2015.
- EXT.P6 REMINDER DATED 30/09/2015 SENT TO FIRST RESPONDENT
ON EXT.P3.
- EXT.P7 NOTICE DATED 30/09/2015 UNDER SEC. 7 OF THE RR ACT
SERVED BY SECOND RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

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Dated this the 6th day of October, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the "KVAT Act". Against Ext.P2 rectified assessment order under the KVAT Act, the petitioner has preferred Ext.P3 rectification application before the 1st respondent. In the writ petition, the petitioner is aggrieved by the revenue recovery steps initiated through Ext.P7 notice, for recovery of the amounts confirmed against the petitioner, pursuant to Ext.P2 rectified assessment order.

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

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.P3 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, after hearing the petitioner. Coercive steps pursuant to Ext.P7 notice shall be kept in abeyance

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till such time as the 1st respondent passes orders, as directed, in Ext.P3 rectification application, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das