

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 3RD DAY OF NOVEMBER 2015/12TH KARTHIKA, 1937

WP(C).No. 30092 of 2015 (J)

PETITIONER(S):

**M/S. MALABAR GOLD (P) LIMITED,
3RD FLOOR, MALABAR GATE, RAM MOHAN ROAD,
KOZHIKODE, REPRESENTED BY ITS DIRECTOR, A.K. NISHAD.**

**BY ADVS.SRI.K.P.ABDUL AZEES,
SMT.T.ARCHANA.**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
3RD CIRCLE, KOZHIKODE -673 004.**
- 2. THE COMMISSIONER, COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695 001.**
- 3. STATE OF KERALA,
REPRESENTED BY SECRETARY (TAXES),
DEPARTMENT OF TAXES, SECRETARIAT
THIRUVANANTHAPURAM- 695 001.**

BY GOVT. PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1: TRUE COPY OF REFUND APPLICATION IN FORM 21 CC FOR THE YEAR 2011-12 FILED ON 29.06.2012.
- P2: TRUE COPY OF REFUND APPLICATION IN FORM 21 CC FOR THE YEAR 2012-13 FILED ON 29.06.2013.
- P3: TRUE COPY OF ACKNOWLEDGEMENTS OF FORM 21 CC FOR THE YEAR 2011-12 FILED ON 29.06.2012.
- P4: TRUE COPY OF ACKNOWLEDGEMENTS OF FORM 21 CC FOR THE YEAR 2012-13 DATED 29.06.2013.
- P5: TRUE COPY OF PETITION NO. MGD/MGPL/2011-12 DATED 07.03.2014 ALONG WITH ACKNOWLEDGEMENT.
- P6: TRUE COPY OF PETITION NO. MGD/MGPL/2012-13 DATED 07.03.2014 ALONG WITH ACKNOWLEDGEMENT.
- P7: TRUE COPY OF PETITION DATED 23.10.2014 ACKNOWLEDGED BY COMMERCIAL TAX OFFICER, 3RD CIRCLE, KOZHIKODE.
- P8: TRUE COPY OF CST ASSESSMENT ORDER FOR THE YEAR 2011-12.
- P9: TRUE COPY OF CST ASSESSMENT ORDER FOR THE YEAR 2012-13.
- P10: TRUE COPY OF PETITIONS DATED 25.08.2015 ALONG WITH ACKNOWLEDGMENTS FOR THE YEAR 2011-12.
- P11: TRUE COPY OF PETITIONS DATED 25.08.2015 ALONG WITH ACKNOWLEDGEMENTS FOR THE YEAR 2012-13.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.30092 OF 2015 (J)

Dated this the 3rd day of November, 2015

J U D G M E N T

The petitioner, who seeks refund of excess input tax paid for the assessment years 2011-12 and 2012-13, has filed the necessary applications in Form 21 CC in terms of Section 11 (6) of the Kerala Value Added Tax Act read with Rules 47 and 47 A of the Kerala Value Added Tax Rules. The grievance of the petitioner in the writ petition is essentially that notwithstanding the filing of the necessary applications for refund of excess input tax paid by the petitioner, the 1st respondent has not considered the same and passed orders thereon.

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

3. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I direct the 1st respondent to consider and pass orders on Exts.P1 and P2

applications, pending before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/3/11/15