IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 19TH DAY OF OCTOBER 2015/27TH ASWINA, 1937

WP(C).No. 31679 of 2015 (H)

PETITIONER :

M/S. GANESH STEEL & ALLOYS,
SWAPNA BUILDING, JEW STREET, ERNAKULAM,
KOCHI-35, REPRESENTED BY ITS PARTNER SRIKANT GUPTA.

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

RESPONDENT(S):
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1. THE ASST. COMMISSIONER,
COMMERCIAL TAXES SPECIAL CIRCLE,
MATTANCHERRY AT ALUVA-683 121

2. DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY, KOCHI-682 002

BY GOVERNMENT PLEADER SMT. LILLY.KT.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19-10-2015,ALONG WITH WP(C).NO.31687 OF 2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 31679 of 2015 (H)
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APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1:	**TRUE COPY OF INVOICE NO. 2108 OF M/S. SCOT-FREE STEELS LTD, PALAKKAD DATED 05/02/2010**
EXT.P1(A):	**TRUE COPY OF INVOICE NO.2198OF M/S. KALLIYATH STEEL ASSOCIATES, PALAKKAD DATED 13/02/2010**
EXT.P2:	**TRUE COPY OF RETURN FILED BY THE PETITIONER FOR FEBRUARY 2010 DATED 03/3/2010**
EXT.P3:	**TRUE COPY OF NOTICE ISSUED TO M/S. SCOT-FREE STEELS LTD, PALAKKAD BY ASST. COMMISSIONER, PALAKKAD, DATED 09/03/2015**
EXT.P4:	**TRUE COPY OF APPLICATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT, DATED 26/6/2015.**

RESPONDENT(S)' EXHIBITS: **NIL**
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/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.31679 of 2015

&

W.P.(C).No.31687 of 2015

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Dated this the 19th day of October, 2015

J U D G M E N T

Since the issue involved in both these writ petitions is the same they are taken up for consideration together and disposed by this common judgment.

2. The petitioners are assessees under the Kerala Value added Tax Act on the rolls of the 1st respondent. The grievance of the petitioners in both these writ petitions is essentially that, during the course of the assessment proceedings conducted in respect of the vendors of goods to the petitioners, certain objections were raised against the said vendors with regard to accounting of sales to the petitioners. It was thereupon that the vendors intimated the petitioner of the said objections raised by their Assessing Officers and the petitioners found that there was a necessity to revise the returns filed by the petitioners before their assessing authority. When the petitioners therefore approached their respective assessing authorities, the 1st respondent in both the writ petitions, they were informed that inasmuch as the time prescribed under the statute for filing the revised returns had

already expired, they could not do so. It is aggrieved by the said stand of the respondents that the petitioners have approached this Court through the present writ petitions.

3. I have heard the learned counsel for the petitioner in both the writ petitions and the learned Government Pleader for the respondents in both the writ petitions.

4. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find that although the statute provides for filing of revised return within two months from the date of filing returns, the assessment proceedings in relation to the petitioners for the assessment year in question have not been completed as yet. It is also not in dispute that, there is no penalty proceeding initiated against the petitioners for the said assessment years. Under the circumstances, I direct the 1st respondent in both the writ petitions to permit the petitioners to revise their returns for the assessment year 2009-2010, so as to set right the anomalies in the returns, before the petitioners are subjected to assessments under the KVAT Act. The 1st respondent

in both the writ petitions shall permit the petitioners to revise their returns within a period of two weeks from the date of receipt of a copy of this judgment.

The writ petitions are disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/19.10.15

//true copy//

P.A To Judge