

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF NOVEMBER 2015/13TH KARTHIKA, 1937

WP(C).No. 33504 of 2015 (K)

PETITIONER :

**SAJIMON ABRAHAM, AGED 45 YEARS,
PALAKKATTU HOUSE, KUMMANNOOR, KIDANGOOR-PO
KOTTAYAM (DISTRICT) - 686572**

BY ADV. SRI.AJI V.DEV

RESPONDENTS :

- 1. INTELLIGENCE OFFICER, SQUAD NO. II, COMMERCIAL TAXES,
KOTTAYAM AT PALA-680 575**
- 2. INSPECTING ASST. COMMISSIONER,
INTELLIGENCE, COMMERCIAL TAXES
PUBLIC LIBRARY BUILDING, KOTTAYAM-686 001**

R1 & R2 BY GOVERNMENT PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: A TRUE COPY OF THE WORKS CONTRACT AGREEMENT DT. 30/1/13.
- EXT.P2: A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT
DT. 15/6/15.
- EXT.P3: A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT
DT. 26/6/15.
- EXT.P4: A TRUE COPY OF THE REPLY FILED BY THE PETITIONER DT. 13/7/15.
- EXT.P5: A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT
DT. 22/7/15.
- EXT.P6: A TRUE COPY OF THE RETURN FILED BY THE CONTRACTOR FOR THE
LAST QUARTER 14-15
- EXT.P6(A): A TRUE COPY OF THE RETURN FILED BY THE CONTRACTOR FOR
THE FIRST QUARTER OF 15-16
- EXT.P7: A TRUE COPY OF THE PROCEEDINGS IMPOSING PENALTY FOR THE
YEAR 14-15 DT. 9/9/15

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.
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Dated this the 4th day of November, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P7 order of penalty passed against the petitioner for the assessment year 2012-13 under the Kerala Value Added Tax Act. Although various contentions have been raised in the writ petition against Ext.P7 order of the 1st respondent, I find that there is no jurisdictional error discernible in Ext.P7 order that would require to me to interfere with the said order in these proceedings under Article 226 of the Constitution of India. Ext.P7 is a reasoned order and the remedy of the petitioner, who seeks to challenge Ext.P7 order on merits, would lie in filing a revision petition under the KVAT Act, against the said order. I therefore, dismiss the writ petition in its challenge against Ext.P7 order and relegate the petitioner to his alternate remedy of filing a revision before the revision authority under the KVAT Act.

The learned counsel for the petitioner submits that he would require two weeks time to approach the revision authority with a revision petition against Ext.P7 order. To enable the petitioner to avail his alternate remedy under the KVAT Act, I direct that

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recovery of the amounts confirmed against the petitioner by Ext.P7
order shall be kept in abeyance for a period of three weeks.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /04.11.15