IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 3RD DAY OF JUNE 2015/13TH JYAISHTA, 1937

WP(C).No. 33742 of 2014 (P)

PETITIONER :

VARSHA FRESH MEAT PRODUCTS LTD.,
FIRST FLOOR, THATHA SHOPPING COMPLEX, M.G.ROAD,
THRISSUR, REPRESENTED BY ITS

BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.UMAMAHESWAR

RESPONDENT :

THE COMMERCIAL TAX OFFICER,
THRID CIRCLE, THRISSUR PIN 680 003.

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 33742 of 2014 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: COPY OF THE NOTICE DATED 25/8/2014 ISSUED BY THE RESPONDENT

EXHIBIT P2: COPY OF THE REQUEST DATED 18/10/2014 SUBMITTED BY THE PETITIONER

EXHIBIT P3: COPY OF THE NOTICE DATED 20/10/2014 ISSUED BY THE RESPONDENT.

EXHIBIT P4: COPY OF THE REQUEST DATED 29/10/2014 SUBMITTED BY THE PETITIONER

EXHIBIT P5: COPY OF THE ORDER DATED 31/10/2014 ISSUED BY THE RESPONDENT.

EXHIBIT P6: COPY OF THE NOTICE DATED 20/10/21014 ISSUED BY THE RESPONDENT

EXHIBIT P6(A): COPY OF THE NOTICE DATED 20/10/2014 ISSUED BY THE RESPONDENT.

EXHIBIT P7: COPY OF THE REQUEST DATED 13/11/2014 SUBMITTED BY THE PETITIONER.

EXHIBIT P7(A): COPY OF THE REQUEST DATED 13/11/2014 SUBMITTED BY THE PETITIIONER.

EXHIBIT P8: COPY OF THE ORDER DATED 27/11/2014 ISSUED BY THE RESPONDENT.

EXHIBIT P8(A): COPY OF THE ORDER DATED 27/11/2014 ISSUED BY THE RESPONDENT

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.33742 of 2014

Dated this the 3rd day of June, 2015

<u>J U D G M E N T</u>

The petitioner impugns assessment orders of the year 2009-10 as per Ext.P5 and of the year 2011-12 as per Exts.P8 under KVAT Act and also as per Ext.P8(a) under CST Act.

2. The petitioner's case is that, they have received Ext.P1 composite notice on 17.10.2014 and in that notice, the hearing date was on 18.10.2014. Pursuant to Ext.P1 notice, the petitioner has made Ext.P2 request for extending the time limit prescribed for filing reply. Accordingly, the request was considered and time was extended up to 30.10.2014 as per Ext.P3. That notice was served only on 29.10.2014. Therefore, the petitioner could not effectively participate in the proceedings and produce all the books of accounts, which resulted in passing assessment orders mulcting huge liability on the petitioner.

3. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondent.

4. It has been observed from the orders that, the petitioner appears to have been dragging the proceedings indefinitely and cannot be granted adjournment as sought by them. However, taking note of the fact that, the petitioner was served with notice only on 17.10.2014 intimating the hearing date on 18.10.2014 and

thereafter, the matter was concluded on 30.10.2014, I am of the view that the petitioner ought to have been given sufficient opportunity. However, the latches on the part of the petitioner cannot be left with impunity. Hence, this writ petition is disposed of, setting aside Exts.P5, P8 and P8(a), with the following directions :-

For all the assessment years the petitioner has to deposit an amount of ₹1,00,000/- (Rupees One lakh only) within one month from today before the respondent. The petitioner shall appear before the authority on 06.07.2015 along with the receipt of payment as directed above and also with a copy of this judgment. If the petitioner wants to produce books of accounts or any other documents, the same shall be made available before the authority on the date of appearance viz., 06.07.2015. After hearing the petitioner, the entire proceedings shall be concluded within a further period of two months.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV