

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. 33575 of 2015 (V)

PETITIONER(S):

**M/S. JAMSONS STARCH & DERIVATIVES,
CHEMICAL INDUSTRIAL ESTATE,
PLOT NO.8&9, AROOR - 688 534,
ALAPPUZHA, REPRESENTED BY ITS
MANAGING PARTNER MR.STANLEY P. JOHN.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD**

RESPONDENT(S):

**THE AIT & COMMERCIAL TAX OFFICER,
KUTHIATHODE - 688 533, ALAPPUZHA**

BY GOVERNMENT PLEADER SRI.RENJITH

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

msv/

WP(C).No. 33575 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF NOTICE DTD.15.9.2015.

EXT.P2: TRUE COPY OF ADJOURNMENT LETTER DTD.23.9.2015

EXT.P3: TRUE COPY OF THE LETTER DTD.15.10.2015.

EXT.P4: TRUE COPY OF THE ASSESSMENT ORDER DTD.13.10.2015.

EXT.P5: TRUE COPY OF DELIVERY BOOK DTD.3.6.2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 33575 of 2015

Dated this the 4th day of November 2015

JUDGMENT

The challenge in the writ petition is against Ext.P4 assessment order filed in relation to the petitioner for the assessment year 2014-15, under the CST Act. The grievance of the petitioner against Ext.P4 order is essentially that while the petitioner had, by Ext.P2 letter, in response to the pre-assessment notice, informed the respondent that the petitioner would require time till 30th October 2015, for responding to the pre-assessment notice, and the said letter was received by the respondent on 23.09.2015, the respondent without waiting for the period to get over, completed the assessment by Ext.P4 order, dated 13.10.2015. It is the stand of the counsel for the petitioner that if the respondent wanted to reject the application for adjournment, then the petitioner should have been put to notice of the said fact. On the contrary, the respondent acknowledged Ext.P2 letter of adjournment, seeking adjournment till 30th October 2015 and without any further notice, proceeded to complete the assessment, without hearing the petitioner, on 13.10.2015. It is the contention of the petitioner that Ext.P4 is vitiated by a non-compliance with

rules of natural justice.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondent.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar and finding that, before passing Ext.P4 order, the respondent did not afford the petitioner and effective opportunity of hearing, I quash Ext.P4 order and direct the respondent to pass fresh orders of assessment in relation to the petitioner for the assessment year 2014-15 under the CST Act. To enable the respondent to do so, I direct the petitioner to appear before the respondent at his Office at 11 a.m. on 18.11.2015. The respondent shall pass fresh orders as directed within a month thereafter.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/