

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF NOVEMBER 2015/20TH KARTHIKA, 1937

WP(C).No. 33948 of 2015 (P)

PETITIONER :

**M/S. PADMAVATHY MEDICAL FOUNDATION,
SASTHAMCOTTA, KOLLAM DISTRICT-690 521.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.O.A.NURIYA
KUM.SOUMYA PRAKASH
KUM.MEKHALA M.BENNY**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER,
KARUNAGAPPALLY - 690 544.**
- 2. THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY (TAXES),
SECRETARIAT, THIRUVANANTHAPURAM.**

BY GOVERNMENT PLEADER SMT. LILLY K.T.

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

bp

WP(C).No. 33948 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : COPY OF THE NOTICE DTD.6.6.2015 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.

P2 : COPY OF THE OBJECTIONS DTD.11.9.2015 FILED BY THE PETITIONER.

P3 : COPY OF THE ASSESSMENT ORDER DTD.5.10.2015.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.33948 of 2015

Dated this the 11th day of November 2015

JUDGMENT

The challenge in the writ petition is against Exts.P3 order of assessment in relation to the petitioner, under the KVAT Act, for the assessment year 2012-13. The grievance of the petitioner in the writ petition is essentially that while in response to the pre-assessment notice, he had preferred a detailed reply, produced in the writ petition as Ext.P2, the 1st respondent assessing authority while completing the assessment, did not consider any of the objections that were pointed out by the petitioner in Ext.P2 reply.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find from Exts.P3 order, that the 1st respondent has not dealt with any of the objections that were raised by the petitioner in response to the pre-assessment notice. Ext.P2 reply filed by the petitioner is a detailed one raising various contentions, none of which has been gone into

by the 1st respondent in Ext.P3 order. I therefore, quash Ext.P3 order as vitiated by a patent non-application of mind. The 1st respondent is directed to pass fresh orders of assessment in relation to the petitioner for the assessment year 2012-13, after hearing the petitioner. To enable the 1st respondent to do so, I direct the petitioner to appear before the 1st respondent at his office at 11 a.m., on 17.11.2015. The 1st respondent shall pass fresh orders as directed, within a month thereafter.

The writ petition is accordingly disposed.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/