

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936**

**WP(C).No. 34574 of 2014 (V)**  
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**PETITIONER :**  
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**P.K. CONSTRUCTIONS,  
DOOR NO.5/3403, C-31, 3RD FLOOR,  
SPACE MALL, NEAR MARKAZ COMPLEX, MAVOOR ROAD,  
KOZHIKODE DISTRICT, PIN-673 004,  
REPRESENTED BY ITS MANAGING PARTNER, SHAIBU.P.**

**BY ADVS.SRI.IVANS C. CHAMAKKAL  
SRI.R.MURALIDHARAN (AROOR)**

**RESPONDENT(S):**  
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- 1. THE COMMERCIAL TAX OFFICER (WORKS CONTRACT),  
DEPARTMENT OF COMMERCIAL TAXES,  
KOZHIKODE, PIN-673 006.**
- 2. STATE OF KERALA,  
REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.**

**R1 & R2 BY SR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

APPENDIX

**PETITIONER(S)' EXHIBITS**  
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- P1: COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER SEEKING PERMISSION TO REVISE THE RETURNS DATED 16.08.2013.**
- P2: COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.04.2010 - 30.06.2010.**
- P2(A): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.07.2010 - 30.09.2010.**
- P2(B): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.10.2010 - 31.12.2010.**
- P2(C): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.01.2011 - 31.03.2011.**
- P2(D): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.04.2011 - 30.06.2011.**
- P2(E): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.07.2011 - 30.09.2011.**
- P2(F): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.10.2011 - 31.12.2011.**
- P2(G): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.01.2012 - 31.03.2012.**
- P2(H): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.04.2012 - 30.06.2012.**
- P2(I): COPY OF THE RETURN E-FILED BY THE PETITIONER FOR THE RETURN PERIOD - 01.07.2012 - 30.09.2012.**
- P3: COPY OF THE STATEMENT SHOWING PARTICULARS OF TURNOVER OF PETITIONER FILED BEFORE 1ST RESPONDENT.**

**RESPONDENT(S)' EXHIBITS AND ANNEXURES:**  
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- ANNEX R1(A) COPY OF THE QUARTERLY RETURN FOR THE PERIOD APRIL 2010 TO JUNE, 2010**
- ANNEX R1(B) COPY OF THE REPORT OF THE DATA MINING DEPARTMENT DATED 27/01/2014**

WPC.NO.34574/2014

ANNEX R1(C) COPY OF THE NOTICE DATED 03/02/2014

ANNEX R1(D) COPY OF THE QUARTERLY RETURN FOR THE 4TH QUARTER  
OF 2012-13

/TRUE COPY/

P.A.TO.JUDGE

sts

**A.K.JAYASANKARAN NAMBIAR, J.**

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W.P.(C).No.34574 of 2014

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Dated this the 10<sup>th</sup> day of February, 2015

**JUDGMENT**

The petitioner who is a sub contractor of civil construction works has approached this Court aggrieved by the inaction on the part of the 1<sup>st</sup> respondent to countersign Form 20H certificates which he was obliged to furnish to the main contractors in respect of the works undertaken for them. In the writ petition, the petitioner states that, although he had filed the necessary details, enabling the 1<sup>st</sup> respondent to countersign the Form 20H certificates, in the returns that were filed by him, the 1<sup>st</sup> respondent had not counter signed the Form 20H certificates when the petitioner approached the 1<sup>st</sup> respondent for the same.

2. A statement has been filed on behalf of the 1<sup>st</sup> respondent wherein it is pointed out that, the details of the individual contracts and the turnover attributable to those contracts were not separately identifiable from the returns that were filed by the petitioner. It is stated that countersignature on the Form 20H certificates can be made only on receipt of the copies of the agreement with the different contractors, and on the petitioner furnishing the details of payments made by the said contractors, so

that the details furnished in the Form 20H certificates can be verified by the Department.

3. . I have heard Sri.Ivan.C.Chamakkara, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.

4. On a consideration of the facts and circumstances of the case and submissions made across the bar, I find that the 1<sup>st</sup> respondent was not able to countersign the Form 20H certificates presented before him by the petitioner, solely on account of the lack of any clarity in the figures relating to the turnover of the work undertaken by the petitioner for the main contractors in question. Under these circumstances, I dispose the writ petition with a direction to the petitioner to make available the agreements entered into with the various contractors, as also the books of accounts that would show the details of the payments made to him by the main contractors, for the purposes of enabling the 1<sup>st</sup> respondent to verify the same and then countersign the Form 20H certificates produced by the petitioner. The 1<sup>st</sup> respondent shall complete the aforesaid exercise and countersign the Form 20H certificates, if found to be correct, within a period of two weeks from the date of production of the books of accounts and

agreements by the petitioner before him.

The writ petition is disposed as above.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

mns/

