

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 16TH DAY OF NOVEMBER 2015/25TH KARTHIKA, 1937

WP(C).No. 34375 of 2015 (V)

PETITIONER :

**K.T. DAISON
M/S. KAITHARAN TRADERS
PUTHENVELIKKARA
ERNAKULAM DISTRICT.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V. MENON
SRI.MAHESH V. MENON**

RESPONDENT(S) :

- 1. ASST.COMMISSIONER (ASSESSMENT)
COMMERCIAL TAXES, SPECIAL CIRCLE
MATTANCHERRY – 682 002.**
- 2. DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
ERNAKULAM – 682 013.**

R1 & R2 BY GOVT. PLEADER SRI. R. RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

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APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF ASSESSMENT ORDER FOR THE YEAR 2012-13 ISSUED BY
THE 1ST RESPONDENT TO THE PETITIONER DATED 26-8-2015.
- EXT.P2 COPY OF APPEAL FILED BY THE PETITIONER FOR THE YEAR 2012-13
BEFORE THE 2ND RESPONDENT DATED 20-10-2015.
- EXT.P3 COPY OF CERTIFICATE ISSUED BY A SUPPLIER M/S. CHETTINAD
CEMENTS TO THE PETITIONER DATED 7-9-2015.
- EXT.P4 COPY OF EARLY HEARING PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 26-10-2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 34375 of 2015

Dated this the 16th day of November, 2015

JUDGMENT

The Petitioner is an assessee under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the "KVAT Act". Against Ext.P1 order of assessment passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and also Ext.P4 petition for early hearing before the 2nd respondent. It is the submission of counsel for the petitioner that the issue involved in the appeal is covered in favour of the petitioner and hence, the appellate authority should be directed to hear the appeal itself, expeditiously.

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

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P2 appeal, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The petitioner shall

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produce a copy of the writ petition together with a copy of this judgment before the 2nd respondent for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /16.11.15