

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF NOVEMBER 2015/3RD AGRAHAYANA, 1937

WP(C).No. 34399 of 2015 (Y)

PETITIONER(S) :

PRIYARAJ ELECTRONICS LTD.,
USHA NIVIA ROAD, KALOOR, REGISTERED OFFICE AT 18A/19,
DODDANEKUNDI INDUSTRIAL AREA, MAHADEVAPURA POST,
BANGALORE PIN 560 048,
REPRESENTED BY ITS MANAGER ACCOUNTS - RAJU VENKITACHALAM.

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

RESPONDENT(S) :

1. THE COMMERCIALTAX OFFICER (WC & LT) ,
OFFICE OF THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, CLASS TOWER,
OLD RAILWAY STATION ROAD, ERNAKULAM, PIN - 682 030.
2. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT,
DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM, PIN 695 001.

BY GOVERNMENT PLEADER SRI.R.RENJITH.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
24-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

WP(C).No. 34399 of 2015 (Y)

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR 2002-2003 DATED 09-10-2010.

EXHIBIT P2 TRUE COPY OF THE ORDER PASSED BY THE APPELLATE AUTHORITY IN APPEAL, DATED 01-12-2014.

EXHIBIT P3 COPY OF THE JUDGMENT IN WP(C) NO 1633 OF 2013 DATED 28-01-2013.

EXHIBIT P4 TRUE COPY OF THE COVERING LETTER FOR PAYMENT SUBMITTED BEFORE THE 1ST RESPONDENT DATED 28-01-2013.

EXHIBIT P5 TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER FOR REFUND OF THE AMOUNT PAID BY THEM, DATED 20-01-2015.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.34399 of 2015

.....
Dated this the 24th day of November, 2015

J U D G M E N T

The petitioner has approached the respondents with Ext.P5 application seeking a refund of amounts paid by the petitioner to the respondents. It is the case of the petitioner that consequent to his appeal against Ext.P1 order being allowed by the appellate authority he become entitled to substantial amounts by way of refund and it is for the said refund that he has preferred Ext.P5 application before the 1st respondent as early as on 20.01.2015. In the writ petition, the petitioner is aggrieved by the delay occasioned by the respondents in considering the refund application.

2. I have heard the learned counsel for the petitioner and 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 dispose the writ petition with a direction to the 1st respondent, before whom Ext.P5 application filed by the petitioner seeking refund of excess tax paid, is pending to consider and pass orders on the same within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

