

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF NOVEMBER 2015/29TH KARTHIKA, 1937

WP(C).No. 35115 of 2015 (L)

PETITIONER(S):

**M/S. VICTORIA POLYFORM,
KAIPULLY, P.O. ARIMPUR, THRISSUR,
KERALA-680 620, REPRESENTED BY ITS
PROPRIETOR MR. PHILIP AIPPUNNY MULAKKAL.**

**BY ADVS. SRI. A. KUMAR,
SRI. P. J. ANIL KUMAR,
SMT. G. MINI.
SRI. P. S. SREE PRASAD.**

RESPONDENT(S):

**ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER (ASSMT.),
SPECIAL CIRCLE, COMMERCIAL TAXES COMPLEX,
POOTHOLE, THRISSUR-680 004.**

BY GOVT. PLEADER SRI. R. RANJITH.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER DATED 03/10/2015.
- EXT.P2 COPY OF THE LETTER TOGETHER WITH THE COPY OF THE
p & L ACCOUNT FOR THE YEAR ENDED 31/03/2013.
- EXT.P3 COPY OF THE ACKNOWLEDGMENT OF THE ASSESSING
AUTHORITY MADE IN THE LOCAL DELIVERY BOOK OF THE
PETITIONER ON 18/07/2014.
- EXT.P4 COPY OF THE APPLICATION FOR RECTIFICATION DATED 30/10/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.35115 OF 2015

Dated this the 20th day of November, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P4 rectification application before the respondent. The limited prayer of the petitioner in the writ petition is for a direction to the respondent to consider and pass orders on the rectification application expeditiously, after hearing the petitioner.

2. Heard the learned counsel for the petitioner and the learned Government Pleader for the respondent.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I dispose the writ petition with the following directions:

i. The respondent shall consider and pass orders on Ext.P4 rectification application within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps for recovery of amounts confirmed against the petitioner by Ext.P1

assessment order shall be kept in abeyance till orders are passed by the respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/21.11.15

