

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No. 35359 of 2014 (T)

PETITIONER(S) :

**KERALA SMALL INDUSTRIES DEVELOPMENT CORPORATION LTD.,
(MARKETING DIV), H.O.HOUSING BOARD BUILDING, SANTHINAGAR,
TRIVANDRUM AND DIVISIONAL OFFICE AT GANDHI NAGAR,
ERNAKULAM REP BY ITS MANAGING DIRECTOR DR.SAJI BHASHEER.**

**BY ADVS.SRI.S.ANANTHAKRISHNAN
SRI.N.K.SUBRAMANIAN**

RESPONDENT(S) :

- 1. THE INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES, GOVERNMENT OF KERALA,
MINI CIVIL STATION, ALUVA**
- 2. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-II, ERNAKULAM.**

BY GOVERNMENT PLEADER SMT.SHOBANAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 35359 of 2014 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF NOTICE DATED 30-10-14 ISSUED BY 1ST RESPONDENT

EXHIBIT P2: TRUE COPY OF REPLY DATED 22-11-2014 FILED BY PETITIONER.

EXHIBIT P3: TRUE COPY OF REPLY DATED 09-12-2014 FILED BY PETITIONER.

EXHIBIT P4: TRUE COPY OF THE NOTICE DATED 10-12-2014 FOR THE YEAR 2010-11

EXHIBIT P5: TRUE COPY OF THE NOTICE DATED 10-12-2014 FOR THE YEAR 2011-12

EXHIBIT P6: TRUE COPY OF THE NOTICE DATED 10-12-2014 FOR THE YEAR 2012-13

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.35359 of 2014
.....

Dated this the 6th day of January, 2015

J U D G M E N T

This writ petition is filed challenging Exts.P4 to P6 notices that have been issued by the Intelligence Officer proposing the imposition of a penalty on the petitioner under the KVAT Act for mis-classification of items that were sold by him. Although various contentions are raised in the writ petition while challenging the said notices, I am of the view that the petitioner has got an effective alternative remedy, which requires him to at least respond to the notices by filing a reply, and seeking an adjudication of the matter, prior to approaching this Court through a writ petition filed under Article 226 of the Constitution of India. In that view of the matter, relegating the petitioner to the course of responding to the notices served on him by the 1st respondent, and proceeding to get the matter adjudicated in terms of the Kerala Value Added Tax Act and Rules, the writ petition is dismissed as not maintainable .

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

