

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF NOVEMBER 2015/6TH AGRAHAYANA, 1937

WP(C).No. 35587 of 2015 (W)

PETITIONER :

**ASHOK BHASKAR, AGED 44 YEARS,
SNRA, 26, KRISHNA KRIPA,
SURYA NAGAR, PADAMUGAL, KAKKANAD,
ERNAKULAM - 682 030**

**BY ADVS.SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE
SMT.ACHU SUBHA ABRAHAM
SRI.DENNY VARGHESE
SMT.K.R.MONISHA**

RESPONDENT :

**THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
SECOND CIRCLE, TRIPUNITHURA 682 301**

BY GOVERNMENT PLEADER SRI. R. RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE NOTICE NO 32071186552C/2010-2011 BY THE
RESPONDENT DATED 20-09-2014.
- EXHIBIT P2: THE COPY OF ASSESSMENT ORDER NO 32071186552C/2010-2011/CST
ISSUED BY THE RESPONDENT DATED 23-09-2015.
- EXHIBIT P3: TRUE COPY OF THE C FORM NO 0972379 DATED 07-09-2011.
- EXHIBIT P4: TRUE COPY OF FORM VAT 47 ISSUED TO M/S. GEO IMAGING
SYSTEMS DATED 01-10-2010

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35587of 2015

Dated this the 27th day of November 2015

JUDGMENT

The challenge in the writ petition is against Ext.P2 order of assessment passed by the respondent under the Central Sales Tax Act, in relation to the petitioner for the assessment year 2010-11. The grievance of the petitioner against Ext.P2 order is essentially that, before passing the said order, the petitioner was not afforded an opportunity of hearing before the respondent. It is the contention of the petitioner therefore that Ext.P2 order is vitiated by a non-compliance with the rules of natural justice.

2. I have heard the learned counsel for the petitioner and also 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, and finding from Ext.P2 that there is no reference therein to any personal hearing given to the petitioner by the officer who passed Ext.P2 order, prior to the passing of the said order, I am of the view that Ext.P2 order of assessment cannot be legally sustained. I therefore quash Ext.P2

order and direct the respondent to pass fresh orders of assessment in relation to the petitioner, for the assessment year in question, after hearing the petitioner. To enable the respondent to do so, I direct the petitioner to appear before the respondent at his office at 11 a.m. on 08.12.2015. The respondent shall pass fresh orders within a period of six weeks thereafter.

The writ petition is disposed of accordingly.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/