

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 7TH DAY OF DECEMBER 2015/16TH AGRAHAYANA, 1937

WP(C).No. 36062 of 2015 (G)

PETITIONER(S):

**VIJAYA DEO, AGED 60 YEARS
(PROPRIETRESS) M/S. DEO FLAVORS AND
FRAGRANCES HOLY ANGEL BUILDING
SOUTH KALAMASSERY-683 104.**

BY ADV. SRI.K.J.VINCENT (MUNDAMVELI)

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT, TRIVANDRUM-695 001.**
- 2. THE COMMERCIAL TAX OFFICER I CIRCLE,
DEPARTMENT OF COMMERCIAL TAXES, KALAMASSERY-683 104.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, CIVIL STATION,
KAKKANAD-682 030.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
07-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1- TRUE COPY OF ASSESSMENT ORDER NO.32071261915/2005-06 DATED 4.7.14 OF COMMERCIAL TAX OFFICER I CIRCLE KALAMASSERY
- EXT.P2- TRUE COPY OF CST ASSESSMENT NO.32071261915 FOR THE YEAR 2005-06 DATED 3.7.14 OF THE COMMERCIAL TAX OFFICER I CIRCLE KALAMASSERY
- EXT.P3- TRUE COPY OF CST ASSESSMENT ORDER NO.32071261915/2006-07 DATED 15.5.14 OF COMMERCIAL TAX OFFICER I CIRCLE KALAMASSERY
- EXT.P4- TRUE COPY OF CST ASSESSMENT FOR THE YEAR 2006-07 NO.32071261915/2006-07 DATED 15.5.14 OF THE COMMERCIAL TAX OFFICER I CIRCLE KALAMASSERY
- EXT.P5- TRUE COPY OF LETTER NO. NIL DATED 4.12.14 OF THE PETITIONER TO THE COMMERCIAL TAX OFFICER, KALAMASSERY RECEIPT ACKNOWLEDGED ON 4.12.14.
- EXT.P6- TRUE COPY OF LETTER NO. NIL DATED 4.12.14 OF THE PETITIONER TO THE COMMERCIAL TAX OFFICER, KALAMASSERY RECEIPT ACKNOWLEDGE D ON 4.12.14.
- EXT.P7- TRUE COPY OF BANK STATEMENT FOR THE MONTH OF 6,7,8 OF 2005 FROM BANK OF INDIA, KOCHI-682 022 OF THE PETITIONER
- EXT.P8- TRUE COPY OF BANK STATEMENT FOR THE MONTH OF DECEMBER FROM BANK OF INDIA, KOCHI-682 022 OF THE PETITIONER
- EXT.P9- TRUE COPY OF BANK LEDGER OF THE PETITIONER FOR THE YEAR 2005-2006 OF BANK OF INDIA, KOCHI-682022
- EXT.P10- TRUE COPY OF STATEMENT OF INPUT CLAIM STATEMENT OF THE PURCHASES FROM LOCAL REGISTERED DEALERS FOR THE YEAR 2005-06.
- EXT.P11- TRUE COPY OF ANNUAL RETURN FOR THE YEAR 2005-06 DATED 31-3-2006 OF THE PETITIONER
- EXT.P12- TRUE COPY OF ANNUAL RETURN FOR THE YEAR 2006-07 DATED 20-4-2007 OF THE PETITIONER
- EXT.P13- TRUE COPY OF REVENUE RECOVERY CERTIFICATE NO.A5/644/15 DATED 9.3.15 ISSUED BY THIRD RESPONDENT
- EXT.P14- TRUE COPY OF REVENUE RECOVERY CERTIFICATE NO.A5/645/15 9.3.15 DATED 9.3.15 ISSUED BY THIRD RESPONDENT
- EXT.P15- TRUE COPY OF REVENUE RECOVERY CERTIFICATE NO.A5/649/15 9.3.15 DATED 9.3.15 ISSUED BY THIRD RESPONDENT

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**EXT.P16- TRUE COPY OF REVENUE RECOVERY CERTIFICATE NO.A5/643/15 9.3.15
DATED 9.3.15 ISSUED BY THIRD RESPONDENT**

**EXT.P17- TRUE COPY OF LETTER NO.NIL DATED 12.3.15 ISSUED BY THE PETITIONER
TO THE THRID RESPONDENT POINTING OUT THE SHORT CREDIT OF THE
YEAR 2005-06**

**EXT.P18- TRUE COPY OF LETTER NO.NIL DATED 12.3.15 ISSUED BY THE PETITIONER
TO THE THIRD RESPONDENT POINTING OUT THE SHORT CREDIT OF THE
YEAR 2006-07**

**EXT.P19- TRUE COPY OF NOTICE NO.A5/643,644,645 & 649 DATED 8.10.15 OF THE'
THIRD RESPONDENT TO THE BANK OF INDIA, SOUTH KALAMASSERY WITH
FORM 3**

**EXT.P20- TRUE COPY OF DEBIT ADVICE OF THE BANK OF INDIA DATED 28-10-15 FOR
HAVING PAID RS.89,179 TO THE THIRD RESPONDENT**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms v/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 36062 of 2015

Dated this the 7th day of December, 2015

JUDGMENT

The limited prayer of the petitioner in the writ petition is for a direction to the 2nd respondent, before whom Exts.P5 and P6 application seeking rectification of the orders of assessment passed in relation to the petitioner under the KVAT Act and CST Act has been preferred by the petitioner, to consider and pass orders on the above applications, expeditiously, after hearing the petitioner.

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 as also the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Exts.P5 and P6 rectification applications preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE