IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF DECEMBER 2015/13TH AGRAHAYANA, 1937

WP(C).No. 36573 of 2015 (V)

PETITIONER :

M/S. BABY STORES, ALAPPUZHA,
REPRESENTED BY ITS PROPRIETOR,
SRI. ABDUL RASHEED,AGED 68 YEARS.

BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMT G.MINI(1748)
SRI.P.S.SREE PRASAD
SRI.JACOB JOHN (TRIVANDRUM)

RESPONDENTS :

COMMERCIAL TAX OFFICER
SECOND CIRCLE, ALAPPUZHA-688001.

BY GOVERNMENT PLEADER SRI. RANJITH R.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 36573 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : TRUE COPY OF THE NOTICE U/S.25(1) DT.9-11-2015 FOR THE YEAR 2012-13.

P2 : TRUE COPY OF THE NOTICE U/S.25(1) DT.16-11-2015 FOR THE YEAR 2013-14.

P3 : TRUE COPY OF THE NOTICE U/S.25(1) DT.19-11-2015 FOR THE YEAR 2015-16.

P4 : TRUE COPY OF THE NOTICE U/S.25(7) DT.9-11-2015 FOR THE YEAR 2012-13.

P5 : TRUE COPY OF THE NOTICE U/S.25(7) DT.17-11-2015 FOR THE YEAR 2013-14.

P6 : TRUE COPY OF THE NOTICE U/S.25(7) DT.19-11-2015 FOR THE YEAR 2015-16.

P7 : TRUE COPY OF THE REPLY DT.25-11-2015.

P8 : TRUE COPY OF THE NOTICE DT.27-11-15.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.S.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.36573 OF 2015 (V)

Dated this the 4th day of December, 2015

J U D G M E N T

The apprehension of the petitioner in the writ petition is essentially that the respondent Assessing authority will complete the assessment under the KVAT Act in relation to the petitioner for the assessment years 2012-13, 2013-14 and 2015-16 without granting further time to the petitioner for furnishing certain documents that have a bearing on the assessment proceedings. It is the case of the petitioner that, when pursuant to the pre-assessment notice received by the petitioner, he had approached the Assessing authority seeking a month's time to produce the books of accounts and other records for the purposes of establishing the correctness of the returns submitted by him, the respondent Assessing authority expressed his unwillingness to grant the extension of time sought for by the petitioner. Ext.P8 notice is relied upon to indicate that the respondent Assessing authority has granted the petitioner only 15 days time from 27.11.2015 to produce the relevant records in connection with the assessment. The specific case of the petitioner in the writ petition is that he requires time till the fourth week of December, 2015, for the purposes of producing the relevant records since the person concerned with the records in the office of the petitioner is currently unavailable for organising the records and documents.

2. I have heard the learned counsel for the petitioner as also 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 and finding that no prejudice will be caused to the respondent by granting the extended time sought for by the petitioner for producing the documents and other records before the Assessing authority in connection with the assessment for the assessment years in question, I direct the respondent Assessing authority to grant the petitioner time up to 23.12.2015 for production of the relevant documents and records in connection with the assessments under the KVAT Act for the assessment years 2012-13, 2013-14 and 2015-16. The respondent authority shall proceed to pass final orders of assessment and penalty

in relation to the petitioner for the assessment years in question only after hearing the petitioner on a date subsequent to the date indicated above.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/4/12/15