IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 3RD DAY OF DECEMBER 2015/12TH AGRAHAYANA, 1937

WP(C).No. 36613 of 2015 (B)

PETITIONER(S):

V.K.L SEASONING PVT LTD,
VALLABHADAS KANJI, NO. 43/771, BEACH ROAD
ALAPPUZHA, REPRESENTED THROUGH ITS
ACCOUNTS EXECUTIVE M.S. PURUSHOTHAMAN.

BY ADV. SRI.A.KRISHNAN

RESPONDENT(S):
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1. **ASSISTANT COMMISSIONER (ASSESSMENT),**
   COMMERCIAL TAXES, COLLECTORATE,
   ALAPPUZHA - 688 001.

2. **STATE OF KERALA,**
   REPRESENTED BY THE SECRETARY,
   REVENUE DEPARTMENT,
   THIRUVANANTHAPURAM -695 001.

BY GOVERNMENT PLEADER SRI.R.RENJITH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION 03-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 36613 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS

P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 28/09/2015 PASSED BY THE IST RESPONDENT

P2- TRUE COPY OF THE DEMAND NOTICE DATED 30/09/2015.

P3- TRUE COPY OF THE PRE-ASSESSMENT NOTICE DATED 20/07/2015.

P4- TRUE COPY OF THE REPLY TO EXHIBIT-P3 DATED 28/09/2015.`

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 36613 of 2015

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Dated this the 3rd day of December, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P1 assessment order passed by the 1st respondent completing the assessment of the petitioner under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, for the assessment year 2013-14. Although various contentions are raised in the writ petition against Ext.P1 order, I find that Ext.P1 assessment order is not vitiated by any non application of mind or other jurisdictional error as would justify an interference with the said order in these proceedings under Article 226 of the Constitution of India. I also find that, against Ext.P1 order, the petitioner has an effective alternate remedy by way of an appeal before the appellate authority under the KVAT Act. Thus, without prejudice to the right of the petitioner to move the appellate authority under the KVAT Act against Ext.P1 order, the writ petition in its challenge against Ext.P1 order is dismissed.

Taking note of the submission of counsel for the petitioner that he would require some time for preferring an appeal, I direct that recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 assessment order, shall be kept in abeyance for a period of three weeks, so as to enable the petitioner to pursue his appellate remedy.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /3.12.15