

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 8TH DAY OF DECEMBER 2015/17TH AGRAHAYANA, 1937

WP(C).No. 37024 of 2015 (C)

PETITIONER :

**KANAKARAJ SABAREESH KUMAR, AGED 23 YEARS,
PROPRIETOR, M/S. DIVI TRADERS, PARAPPUKKARA
NEDUMBAL, IRINJALAKUDA 680 121, THRISSUR DISTRICT**

BY ADV. SRI.BEJOY CHERIYAN

RESPONDENTS :

- 1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, IRINJALAKUDA 680 121**
- 2. DEPUTY TAHSILDAR (R.R)
O/O THE SPECIAL TAHSILDAR, COCHIN 682 001**

R1 & R2 BY GOVERNMENT PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: COPY OF E-RETURN DATED 03-06-2014 FOR APRIL 2014
- P2: COPY OF REVENUE RECOVERY NOTICE DATED 29-07-2015 ISSUED TO PETITIONER BY 2ND RESPONDENT IN FORM NO.1 & 10 UNDER REVENUE RECOVERY ACT, SERVED TO PETITIONER ON 01-10-2015.
- P3: COPY OF ASSESSMENT ORDER DATED 20-02-2015 FOR THE YEAR 2014-15 ISSUED BY 1ST RESPONDENT U/S. 22 OF THE KVAT ACT.
- P4: COPY OF E-RETURN DATED 03-11-2015 FORMAY 2014.
- P5: COPY OF E-RETURN DATED 03-11-2015 FOR JUNE 2014
- P6: COPY OF E-RETURN DATED 03-11-2015 FOR JULY 2014
- P7: COPY OF E-RETURN DATED 03-11-2015 FOR AUGUST 2014
- P8: COPY OF E-RETURN DATED 03-11-2015 FOR SEPTEMBER 2014
- P9: COPY OF APPLICATION DATED 19-11-2015 SUBMITTED BY PETITIONER U/S 66 TO THE KVAT ACT FOR RECTIFICATION OF MISTAKES APPARENT ON EXT P3 ORDER ISSUED BY 1ST RESPONDENT

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....

W.P.(C).No.37024 of 2015

.....

Dated this the 8th day of December, 2015

J U D G M E N T

Against Ext.P3 assessment order under the Kerala Value Added Tax Act, the petitioner had preferred Ext.P9 rectification application before the 1st respondent. The limited prayer of the petitioner in the writ petition is for a direction to the 1st respondent to consider and pass orders on Ext.P9 rectification application expeditiously after hearing the petitioner.

2. I have heard the learned counsel for the petitioner and 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, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P9 rectification application preferred by the petitioner, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. It is made clear that, till such time as orders are passed by the 1st respondent as directed above and communicated to the petitioner, coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P3 assessment order shall be kept in abeyance.

A.K.JAYASANKARAN NAMBIAR
JUDGE

