IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 9TH DAY OF DECEMBER 2015/18TH AGRAHAYANA, 1937

WP(C).No. 37213 of 2015 (B)

PETITIONER:

C.N.ABDULLA,PROPRIETOR,
TIMBER MERCHANT,
EAST KALLAI, CALICUT-673 003.

BY ADVS.SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

RESPONDENT:

COMMERCIAL TAX OFFICER,
IIND CIRCLE, KANNUR,PIN- 675 505.

BY GOVERNMENT PLEADER SRI.R.RANJITH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).NO.37213/2015

APPENDIX

PETITIONER'S EXHIBITS:

P1 COPY OF THE PRE-ASSESSMENT NOTICE DATED 18/09/2015 FOR 2012-13.

P2 COPY OF THE REPLY DATED 24/10/2015

P3 COPY OF THE ADDITIONAL REPLY DATED 27/10/2015

P4 COPY OF THE REQUEST FOR DOCUMENTS DATED 12/11/2015

P5 COPY OF THE LETTER DATED 25/11/2015 FROM RESPONDENT FORWARDING DOCUMENTS

P6 COPY OF THE DATA DOWNLOADED FROM KVAT IS BY RESPONDENT.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.37213 of 2015

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Dated this the 9th day of December 2015

JUDGMENT

The challenge in the writ petition is against Ext.P1 pre-assessment notice, that was served on the petitioner in connection with an assessment under the KVAT Act, for the assessment year 2012-13. Although various contentions are raised in the writ petition in its challenge against Ext.P1 notice, I am of the view that the petitioner has an effective alternate remedy, by way of filing objections on Ext.P1 notice and getting the matter adjudicated before the assessing authority. Counsel for the petitioner would submit that while in normal circumstances, he would have done so, he apprehends that inasmuch as Ext.P1 notice has been issued pursuant to an audit objection, the respondent assessing authority may not consider his objection independently and may be swayed by the audit objections. Taking note of the said submission of counsel for the petitioner, while dismissing the writ petition in its challenge against Ext.P1 notice, I make it clear that the respondent assessing authority shall, while considering the objections to Ext.P1 notice submitted by the petitioner, proceed to examine the same independently and not feel bound by the audit objections, on the basis of which, Ext. P1 notice was issued to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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