

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 16TH DAY OF DECEMBER 2015/25TH AGRAHAYANA, 1937

WP(C).No. 38070 of 2015 (G)

PETITIONER(S):

**K.P. SINDHU,
PROPRIETOR, M/S. 4S TRADERS,
GOLDEN HEIGHTS, RAINBOW TOWER,
OPPOSITE NARAYANA PARK, KANNUR.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR,
SRI.V.K.SHAMUSUDHEEN.**

RESPONDENT(S):

**THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, KANNUR- 670 004.**

B Y GOVT.PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY RESPONDENT FOR THE YEAR 2014-15 DATED 25/09/2015.
- P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY RESPONDENT FOR THE PERIOD FROM APRIL 2015 AND MAY 2015 DATED 25/09/2015.
- P3: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY RESPONDENT FOR THE YEAR 2014-15 DATED 25/09/2015.
- P4: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY RESPONDENT FOR THE PERIOD FROM APRIL 2015 AND MAY 2015 DATED 25/09/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.38070 of 2015

Dated this the 16th day of December 2015

JUDGMENT

The challenge in the writ petition is against Exts.P1 and P2 orders of assessment passed in relation to the petitioner under the KVAT Act, for the assessment year 2014-15 and for two months of 2015-16. The grievance of the petitioner against Exts.P1 and P2 assessment orders is essentially that the assessment officer had erroneously dis-allowed the input tax credit availed by him, during the aforementioned period. Although various contentions are raised in the writ petition, I am of the view that against Exts.P1 and P2 orders, the petitioner has an effective alternate remedy by way of an appeal before the appellate authority under the KVAT Act. Accordingly, I dismiss the writ petition in its challenge against Exts.P1 and P2 orders and relegate the petitioner to his alternate remedy of filing the appeal before the appellate authority, against the said orders.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/