IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 17TH DAY OF DECEMBER 2015/26TH AGRAHAYANA, 1937

WP(C).No. 38375 of 2015 (V)
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PETITIONER(S):

M/S.POPULAR MOTOR WORLD PRIVATE LIMITED,
33/2361-A, GEETHANJALI JUNCTION,
HB BYE-PASS, VYTILLA, KOCHI,
REPRESENTED BY ITS HEAD - FINANCE & ACCOUNTS
SRI.NANDAKUAR P.S.

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

RESPONDENT(S):

THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE -I,
COMMERCIAL TAXES, ERNAKULAM - 682 016.

BY GOVERNMENT PLEADER SRI.R.RENJITH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 38375 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE ANNUAL RETURN FILED FOR THE PERIOD 1/4/2011 - 31/3/2012.

EXT.P2: TRUE COPY OF THE REVISED NOTICE DTD.26.8.2015.

EXT.P3: TRUE COPY OF THE REPLY DTD.3.9.2015.

EXT.P4: TRUE COPY OF THE ASSESSMENT ORDER DTD.29.10.2015.

EXT.P5: TRUE COPY OF THE RECTIFICATION APPLICATION DTD.14.12.2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.38375 of 2015

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Dated this the 17th day of December 2015

JUDGMENT

The challenge in the writ petition is against Ext.P4 order of assessment passed in relation to the petitioner, for the assessment year 2011-12, under the Kerala Value Added Tax Act. The grievance of the petitioner in this writ petition is that before passing Ext.P4 order, the petitioner was not afforded an opportunity of being heard. It is the contention of the petitioner therefore that Ext.P4 order is vitiated by a non-compliance with the rules of natural justice.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondent.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I find from Ext.P4 order that although the petitioner had filed a reply in response to the pre-assessment notice, the petitioner was not afforded a hearing before the passing of Ext.P4 order. I, therefore, quash

Ext.P4 order and direct the respondent assessing authority to pass fresh orders of assessment in relation to the petitioner for the assessment year 2011-12, after hearing the petitioner. To enable the respondent to do so, I direct the petitioner to appear before the respondent at his office at 11 a.m. On 22.12.2015. The respondent shall pass fresh orders as directed within a month thereafter.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/