

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

FRIDAY, THE 18TH DAY OF DECEMBER 2015/27TH AGRAHAYANA, 1937

WP(C).No. 38553 of 2015 (T)

PETITIONER(S):

M/S.BPL LTD, BPL WORK
KOOTTUPATHA, PALAKKAD 679 335
REPRESENTED BY ITS COMPANY SECRETARY MR.D. KRISHNAN

BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURYAN THOMAS
SRI.RAJA KANNAN

RESPONDENT(S):

1. STATE OF KERALA REPRESENTED BY ITS SECRETARY
TO GOVERNMENT, TAXES DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM 695 001
2. THE ASSISTANT COMMISSIONER, DEPT. OF
COMMERCIAL TAXES, SPECIAL CIRCLE
PALAKKAD 678 001

R BY GOVERNMENT PLEADER SRI. SUDHISH KUMAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 18-12-
2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 38553 of 2015 (T)

APPENDIX

PETITIONERS EXHIBITS:

EXT.P1: TRUE COPY OF THE ORDER OF ASSESSMENT DATED 12.10.2015 PASSED BY
THE 2ND RESPONDENT FOR THE Y EAR 2013-14 UNDER THE CST ACT

EXT.P2: TRUE COPY OF THE STATEMENT OF FORM F AND ACCOMPANYING FORM F

RESPONDENTS EXHIBITS: NIL

TRUE COPY

P.A TO JUDGE

jma

K. VINOD CHANDRAN, J

WP(C) No.38553 of 2015

Dated this the 18th day of December, 2015

J U D G M E N T

The petitioner is concerned with Ext.P1 order which finalise the assessment allegedly without giving enough time to produce the “F” forms. The assessment is of the year 2013-14. The petitioner contends that the instant order was issued by the present incumbent in the office of the assessing authority and the earlier assessing authority had given them time to produce the “F” form declarations. The delay in production of “F” form declaration is stated to be on account of closure of Palakkad Unit and the difficulty in tracing out such forms. A reading of Ext.P1 would indicate that notice itself was issued on 12.06.2015 and the reply of the dealer was dated 02.07.2015. The assessing authority found that it is almost 1½ years since the transaction and hence going by the rules no further time could be granted. The said “F Forms” are

also not produced before the assessing authority even now.

2. The petitioner produces some “F” forms as per Ext.P2 series. In such circumstance, if the petitioner produces the “F forms” within a week from today along with the certified copy of this judgment, with a rectification application, the “F” forms shall be verified and a fresh assessment shall be made expeditiously. If the petitioner does not produce the “F forms” as directed herein, then the proceedings as per Ext.P1 shall be proceeded with. If the forms are produced, the same shall be verified and orders passed, till which time, Ext.P1 shall be kept in abeyance.

Writ petition is disposed of.

Sd/-

(K. VINOD CHANDRAN, JUDGE)

jma

//true copy//

P.A to Judge