

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

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

WP(C).No. 38572 of 2015 (V)

PETITIONER(S) :

**M/S. BRQ ENTERPRISES,
UPPALA, KASARAGOD, REPRESENTED BY ITS PROPRIETOR
MUHAMMED MUSTAFAC.T., S/O.ABDULLA C.M., CHEDIKUNDU,
THAYAL HOUSE, KUNDAMKUZHY P.O., CHENGALA (VIA),
KASARAGOD DISTRICT.**

**BY ADVS.SRI.C.K.SREEJITH
SRI.V.V.PADMANABHAN**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER-I,
OFFICE OF COMMERCIAL TAX, KASARAGOD- 671 121.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KASARAGOD- 671 121.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE- 673 001.**
- 4. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KASARAGOD- 671 121.**
- 5. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE- 673 001.**
- 6. TAHSILDAR (REVENUE RECOVERY),
KASARAGOD- 671 121.**
- 7. STATE OF KERALA, REPRESENTED BY ITS SECRETARY
TO GOVERNMENT, DEPARTMENT OF COMMERCIAL TAXES,
TRIVANDRUM- 695 001.**

BY GOVERNMENT PLEADER SRI.R.RENJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: THE TRUE COPY OF THE PENALTY ORDER DATED 30.01.2015.

**EXHIBIT P2: THE TRUE COPY OF THE ASSESSMENT ORDER DATED 30.01.2015
AS ORDER NO.32130553779/2014-2015.**

**EXHIBIT P3: THE TRUE COPY OF THE DEMAND NOTIACE DATED 30.01.2015
FOR AN AMOUNT OF RS.4517/-**

**EXHIBIT P4: THE TRUE COPY OF THE DEMAND NOTICE DATED 30.01.2015 FOR
AN AMOUNT OF RS.1,31,080/-**

**EXHIBIT P5: THE TRUE COPY OF THE VATA 646/2015 AND VATA 647/2015 ON
THE FILED OF ASSISTANT COMMISSIONER, KOZHIKODE
DATED 10.06.2015.**

**EXHIBIT P6: THE TRUE COPY OF THE LETTER ISSUED BY
THE 3RD RESPONDENT DATED 24.07.2015.**

**EXHIBIT P7: THE TRUE COPY OF THE ORDER PASSED IN VATA.1332 A/15 &
1332 B/15 ISSUED BY THE 5TH RESPONDENT.**

**EXHIBIT P8: THE TRUE COPY OF THE RECTIFICATION PETITION FILED BEFORE
THE 4TH RESPONDENT ON 10.12.2015.**

**EXHIBIT P9: THE TRUE COPY OF THE DEMAND NOTICE ISSUED PRIOR TO
ATTACHMENT OF LANDED PROPERTIES ISSUED BY
6TH RESPONDENT.**

**EXHIBIT P10: THE TRUE COPY OF THE NOTICE ISSUED BY THE COMMERCIAL
TAX OFFICER, KASARAGOD.**

EXHIBIT P11: THE TRUE COPY OF THE CHALLAN FOR THE PERIOD JUNE 2014.

**EXHIBIT P12: THE TRUE COPY OF THE CHALLAN SHOWING THE PAYMENT OF
DUE FOR THE PERIOD JULY 2014.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

PA.TO JUDGE.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 38572 of 2015

Dated this the 18th day of December 2015

JUDGMENT

Against Ext. P7 order passed under the Kerala Value Added Tax Act, the petitioner has preferred Ext..P8 rectification application before the 5th respondent, and the limited prayer of the petitioner in the writ petition is for a direction to the 5th respondent to consider and pass orders on Ext.P8 rectification application expeditiously, after hearing the petitioner.

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

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

- i) The 5th respondent shall consider and pass orders on Ext.P8 rectification application within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii) Recovery steps for recovery of amounts confirmed against petitioner by Ext.P7 order shall be kept in abeyance till orders are passed by the 5th respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/