

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF DECEMBER 2015/2ND POUSHA, 1937

WP(C).NO. 39574 OF 2015 (V)

PETITIONER(S):

M/S.POPULAR MOTOR WORLD PRIVATE LIMITED
33/2361-A, GEETHANJALI JUNCTION
NH BYE-PASS, VYTILLA, KOCHI
REPRESENTED BY ITS HEAD-FINANCE & ACCOUNTS
SRI NANDAKUMAR 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
ERNAKULAM-682016

BY GOVERNMENT PLEADER SMT.K.T.LILLY

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
23-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) .NO. 39574 OF 2015 (V)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 20.11.2015

EXT.P2: TRUE COPY OF THE RECTIFICATION APPLICATION

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.
.....
W.P.(C).No.39574 of 2015
.....
Dated this the 23rd day of December, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner had preferred Ext.P2 rectification application before the respondent. The limited prayer of the petitioner in the writ petition is for a direction to the respondent to consider and pass orders on Ext.P2 rectification application expeditiously after hearing the petitioner.

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 dispose the writ petition with a direction to the respondent to consider and pass orders on Ext.P2 rectification application preferred by the petitioner, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. It is made

clear that, till such time as orders are passed by the respondent as directed above and communicated to the petitioner, coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P1 assessment order shall be kept in abeyance.

A.K.JAYASANKARAN NAMBIAR
JUDGE