IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

FRIDAY, THE 03RD DAY OF JULY 2020 / 12TH ASHADHA, 1942

WP(C).No.13257 OF 2020(F)

PETITIONER/S:

**INSIGHT PRINT COMMUNICATIONS P. LTD
28/3300, CHERUPARAMBATH ROAD, KADAVANTHRA,
KOCHI-682 020, (REPRESENTED BY SRI.ABHILASH K.BABU,
AUTHORISED SIGNATORY).**

**BY ADVS.
SRI.K.N.SREEKUMARAN
SRI.P.J.ANILKUMAR (A-1768)
SRI.N.SANTHOSHKUMAR**

RESPONDENT/S:

1 **STATE TAX OFFICER
1ST CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT,
TRIPUNITHURA-682 301.**

2 **STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**

OTHER PRESENT:

SMT. THUSHARA JOHN GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03.07.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Dated this the 3rd day of July 2020

Writ petition is filed challenging Ext.P3 order passed by the 1st respondent under Section 25(1) of the Kerala Value Added Tax Act (herein after referred to as 'the KVAT') for the assessment year 2013-14 dated 23.03.2020.

2. Learned counsel for the petitioner submitted that by virtue of Section 25(1) of the KVAT Act, assessment is to be processed within five years from the last date of the year to which the return relates. It is also submitted that the time limit prescribed had been amended to six years from five years as per the amendment brought in the statute book by virtue of Kerala Finance Act. It is also contended that Ext.P1 notice is passed without proper service of notice to the petitioner. The controversy pertaining to issuing a notice beyond the period of limitation no longer exists in view of the judgment of this Court reported in ***Baiju AA & Others*** vs. ***State Tax Officer [2020 (1) KHC 39]*** and ***MCP Enterprises & Others*** vs. ***State of Kerala & Others [2020***

(1) KHC 127].

3. Learned Government Pleader do not dispute the date of issuance of notice. Section 25(1) of the KVAT Act empowers the authorities to initiate the assessment proceedings alleged to have been escaped within a period of five years as amendment in 2017 has been held to be prospective. On going through the provisions interpreted by this Court in the judgment cited (supra), I am of the view that Ext.P3 is not sustainable under law. Accordingly, Ext.P3 is set aside.

The writ petition stands allowed.

SD/-

AMIT RAWAL

sab **JUDGE**

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE NOTICE UNDER SECTION 25(1) OF THE KVAT ACT DATED 06.02.2020 ISSUED BY THE 1ST RESPONDENT.
EXHIBIT P2	TRUE COPY OF THE NOTICE UNDER SECTION 6(5) OF THE CST ACT DATED 06.02.2020 ISSUED BY THE 1ST RESPONDENT.
EXHIBIT P3	TRUE COPY OF THE ASSESSMENT ORDER NO.32071120694/2013-14 DATED 23.03.2020 ISSUED BY THE 1ST RESPONDENT UNDER 25(1) OF THE KVAT ACT.
EXHIBIT P4	TRUE COPY OF THE ASSESSMENT ORDER UNDER CST NO.32071120694C/2013-14 DATED 23.03.2020 ISSUED BY THE 1ST RESPONDENT UNDER SECTION 6(5) OF THE CST ACT.
EXHIBIT P5	TRUE COPY OF THE INTERIM ORDER DATED 25.02.2020 IN IA NO.1/2020 IN WPC NO.3802/2020 OF THIS HON'BLE COURT.