IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 15TH DAY OF OCTOBER 2020 / 23RD ASWINA, 1942

WP(C).No.16733 OF 2020(N)

PETITIONER/S:

ADTECH SYSTEMS LTD.
GOLF LINK ROAD, KOWDIAR, THIRUVANANTHAPURAM-695003,
REPRESENTED BY TIS MANAGING DIRECTOR,
M.R.SUBRAMONIAN.

BY ADVS.
SRI.ADITHYA RAJEEV
SHRI.AKHIL DARSAN S.

RESPONDENT/S:

1 **THE ASSISTANT COMMISSIONER**
KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,
SPECIAL CIRCLE, KARAMANA, THIRUVANANTHAPURAM-695002.

2 **THE DEPUTY COMMISSIONER (APPEALS),**
KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,
KARAMANA, THIRUVANANTHAPURAM-695002.

R1-2 BY GOVERNMENT PLEADER

OTHER PRESENT:

GP; DR. THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15.10.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

It is agreed by both sides that Ext.P5 assessment order is barred by limitation as decided by this Court in favour of the petitioner through the decision reported in ***Baiju A.A and others V. State Tax Officer [2020(1) KHC 39] as also MCP (M/s) Enterprises & Others V. State of Kerala & Others [2020 (1) KHC 127].*** Accordingly, by following the said judgments, the writ petition is allowed by quashing Ext.P5 assessment order with consequential reliefs to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

SJ

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE PHOTOCOPY OF THE ASSESSMENT ORDER DATED 28.10.2014.
EXHIBIT P2	TRUE PHOTOCOPY OF THE APPELLATE ORDER DATED 28.9.2018.
EXHIBIT P3	TRUE PHOTOCOPY OF THE NOTICE DATED 16.3.2020.
EXHIBIT P4	TRUE PHOTOCOPY OF THE REPLY LETTER DATED 21.3.2020.
EXHIBIT P5	TRUE PHOTOCOPY OF THE ASSESSMENT ORDER DATED 23.3.2020.