

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

FRIDAY, THE 31ST DAY OF MARCH 2023 / 10TH CHAITHRA, 1945

WP(C) NO. 13390 OF 2017

PETITIONER:

M/S. SL FORMAT ARCHITECTS PVT. LTD., UNIT NO.342,
KALIANDAS UDYOG BHAVAN, NEAR CENTUARY BAZAR,
PRABHADEVI, MUMBAI - 400 025,
REPRESENTED BY IT'S DIRECTOR MR.SHARAD N ADURKAR

BY ADVS.
SMT.K.LATHA
SMT.BOBBI U. NAIR

RESPONDENTS:

- 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO THE
GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001
- 2 THE COMMERCIAL TAX OFFICER (WCT),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, 682 019
- 3 THE INSPECTING ASST. COMMISSIONER,
COMMECRCIAL TAXES, KAKKANAD, ERNAKULAM 682 030

BY ADVS.
SRI.M.RAFFIQUE - SPL. GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
31.03.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Learned counsel for the petitioner, after arguing for some time, realising that the notice though purported to have been sent under Section 25A, but the contents thereof were under the provisions of Section 25(1) as there is no reference of the report of the Comptroller and Auditor General of India and assessment order Ext.P4 has also been passed under Section 25(1) only for the assessment year 2009-2010, and therefore the question with regard to challenging the varies of Section 25, when confronted with, would not arise, seeks permission of this Court to withdraw the writ petition with liberty to file appeal provided the limitation spent in the writ petition is condoned. Writ petition is permitted to be withdrawn with liberty to file appeal within a period of one month from the date of receipt of a copy of this judgment. If the appeal filed, the objection with regard to the limitation would not be taken and the Appellate Authority shall decide the same in accordance with law within a period of three months.

**Sd/-
AMIT RAWAL
JUDGE**

APPENDIX OF WP(C) 13390/2017

PETITIONER EXHIBITS

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| EXHIBIT P1 | TRUE COPY OF THE APPLICATION FOR AMENDMENT IN REGISTRATION DETAILS DATED 30.04.2013 FILED BY THE PETITIONER AND THE CANCELLATION OF REGISTRATION REQUEST LETTER DATED 24TH JULY 2013 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT. |
| EXHIBIT P2 | THE TRUE COPY OF THE LOCAL DELIVERY BOOK FILING APPLICATION DATED 16.07.2010 FOR REFUND OF EXCESS TDS PAID IN 2009-10. |
| EXHIBIT P2A | THE TRUE COPY OF THE REQUEST LETTER FOR REFUND DATED 13.07.2015 SUBMITTED BY THE PETITIONER TO THE SECOND RESPONDENT. |
| EXHIBIT P3 | TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 21.03.2017 ISSUED BY THE SECOND RESPONDENT. |
| EXHIBIT P4 | THE TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2009-2010 DATED 11.04.2017 ISSUED BY THE SECOND RESPONDENT. |
| EXHIBIT R2(A) | TRUE COPY OF THE AUDIT ENQUIRY OF THE ACCOUNTANT GENERAL |