2024:KER:7226

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 1ST DAY OF FEBRUARY 2024 / 12TH MAGHA, 1945

WP(C) NO. 3511 OF 2024

PETITIONER/S:

A.M. ABDULLA
AGED 43 YEARS
PROPRIETOR, M/S. A & M EXPORTS, MANATHALA BEACH ROAD, CHAVAKKAD, THRISSUR, PIN - 680506

BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

1 THE STATE TAX OFFICER
STATE GOODS & SERVICES TAX DEPARTMENT, CHAVAKKAD - THRISSUR, PIN - 680506

2 THE JOINT COMMISSIONER OF STATE TAX, STATE GOODS & SERVICES TAX DEPARTMENT, THRISSUR, PIN - 680001

3 THE COMMISSIONER OF SGST
SGST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM, PIN - 695002

4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

OTHER PRESENT:

JASMINE M.M.-GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01.02.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Heard Mr Harisankar V Menon, learned Counsel for the petitioner and Ms Jasmin M M, learned Government Pleader for the respondents.

2. The petitioner has approached this Court under Article 227 of the Constitution of India impugning Ext.P5 order passed by the 2nd respondent dated 29.12.2022 whereby the Joint Commissioner of State Tax, exercising the revisional power under Section 56 of the Kerala Value Added Tax Act 2003, has cancelled the assessment orders dated 12.02.2015 and 14.09.2017 passed by the Commercial Tax Officer, Chavakkad and remitted the matter to the Assessing Authority to pass fresh assessment orders in accordance with the law for the year 2012-13 under the Central Sales Tax Act 1956.

3. Mr Harisankar V Menon, learned Counsel for the petitioner, submits that on remand, till date, fresh assessment order has not been passed.

4. This Court finds no grounds to interfere with the impugned order passed by the Joint Commissioner of State Tax. The matter has been remanded back to the Assessing Authority for passing fresh orders. The petitioner has approached this Court after a delay of more than a year.

4.1 Therefore, the writ petition is dismissed. However, if the petitioner has any remedy against the said impugned order, he may resort to the statutory remedy as may be available to him.

Sd/-

DINESH KUMAR SINGH

JUDGE

jjj

APPENDIX OF WP(C) 3511/2024

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER, THRISSUR FOR THE YEAR 2012-13 DTD. 20-03-2018
Exhibit P2	COPY OF CONFIRMATION FROM TAX INFORMATION EXCHANGE SYSTEM (TINXSYS) AS EVIENCED BY THE C FORM NO. MH 13/803290 DTD. 18-11-2013
Exhibit P2 (a)	COPY OF CONFIRMATION FROM TAX INFORMATION EXCHANGE SYSTEM (TINXSYS) AS EVIENCED BY THE C FORM NO. MH 12A/746024 DTD. 18-04-2013
Exhibit P3	COPY OF ORDER ISSUED BY THE 3RD RESPONDENT DTD. 05-04-2021
Exhibit P4	COPY OF ORDER IN OT REV NO. 72/2022 OF THIS HON'BLE COURT DTD. 10-08-2022
Exhibit P5	COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 29-12-2022