(2001) 01 KL CK 0079

In the High Court Of Kerala

Case No : O.P. No. 2677 of 2001 R

Leny Saju APPELLANT

Vs

Sales Tax Officer RESPONDENT

Date of Decision : 25-01-2001

Acts Referred:
Constitution of India, 1950 — Article 226

Citation : (2001) 123 STC 646

Hon'ble Judges : M. Ramachandran, J

Bench : Single Bench

Advocate : K.B. Mohamed Kutty, for the Appellant; N. Raghu Raj, Government Pleader, for the Respondent

Judgement

M. Ramachandran, J.—Petitioner had filed the applications for obtaining registration certificate under the Kerala General Sales Tax and Central Sales Tax Acts. The applications are said to be pending for over a year. Counsel submits that consequent to the directions, the security had been furnished and security bond also was made available. Subsequent demand was for production of solvency certificate. Being a unit which is exempted from sales tax, it is pointed out that the delay in issuing certificates for one reason after another is not at all justified and oblique motives are suspected.

2. The respondents ought not have paved way for such aspersion being thrown against them. The registration, as pointed out, is a formality, and the officers should feel that they are public servants and not masters, who can act according to their likes and dislikes. A rational approach is always expected. In the aforesaid circumstances, I direct the respondent to show maximum co-operation to the needs of petitioner and issue the certificates within a period of one month from today. Petitioner will make available a copy of this judgment to the officer to comply with the same. It will be proper and appropriate for her to approach this Court if any further difficulty arises in the matter for reasons which are not her creations.

The original petition is disposed of with the above direction.

Order on C.M.P. No. 4477 of 2001 in O.P. No. 2677 of 2001 R closed.

