(2023) 12 KL CK 0095

In the High Court Of Kerala

Case No : Writ Petition (C) No. 41571 Of 2023

M/s E.G. Granites — APPELLANT

Vs

State Tax Officer (Intelligence) — RESPONDENT

Date of Decision : 12-12-2023

Acts Referred:
Kerala Value Added Tax Act, 2003 — Section 66

Citation : (2023) 12 KL CK 0095

Hon'ble Judges : C.S.Dias, J

Bench : Single Bench

Advocate : Harisankar V. Menon, Meera V.Menon, R.Sreejith, K.Krishna, Parvathy Menon, Jasmine.M.A

Final Decision : Disposed Of

Judgement

C.S.Dias, J

1. The writ petition is filed, inter alia, to direct the second respondent to consider and dispose of Ext P4 letter, expeditiously.

2. The petitioner's case is that, pursuant to Ext P1 notice issued under Sec.66 of the KVAT Act, the petitioner has submitted Ext.P2 objection before the first respondent. However, till date, no orders have been passed on the objection. In the meantime, the third respondent has issued Ext.P3 notice threatening to take coercive proceedings against the petitioner. The petitioner has submitted Ext.P4 letter before the first respondent to defer further proceedings until a decision is taken on Ext.P2 objection. The petitioner is apprehensive that the respondents may carry out the threat as per Exts.P1 and P3 orders. Hence, the writ petition.

3. Heard; Sri.Harisankar V.Menon, the learned counsel appearing for the petitioner and Smt.Jasmine M.M., the learned Government Pleader appearing for the respondents.

4. Having considered the pleadings and materials on record and taking note of

the fact that the petitioner has already submitted Ext P2 objection before the first respondent, I deem it appropriate to direct the first respondent to consider and dispose of Ext.P2 objection before enforcing Exts.P1 and P3.

In the result, the writ petition is disposed of as follows:

(i) The respondents 1 and 2 are directed to take a decision on Ext.P2 objection submitted by the petitioner to Ext.P1 notice and until such time to defer all further proceedings pursuant to Exts.P1 and P3.

(ii) The respondents 1 or 2 shall pass orders on Ext.P2 after affording the petitioner an opportunity of being heard.