(2012) 07 KL CK 0081

In the High Court Of Kerala

Case No : WP (C) . No. 1595 of 2007 (M)

M/s. Videocon Industries Ltd., (Formerly M/s. Videocon International Ltd.)	APPELLANT
Vs	
Assistant Commissioner (Assmt), KVAT Special Circle-II, Ernakulam, Inspecting Asst. Commissioner of Commercial Taxes, Kakkanad, Ernakulam, Branch Manager, State Bank of India, Ernakulam South and State of Kerala	RESPONDENT

Date of Decision : 20-07-2012

Acts Referred:

Citation : (2012) 07 KL CK 0081

Hon'ble Judges : P.R. Ramachandra Menon, J

Bench : Single Bench

Advocate : Harisankar V. Menon, Smt. Meera V. Menon, Sri. Mahesh V. Menon, for the Appellant; Shaij Raj R1, R2 and R4 BY Govt. Pleader, for the Respondent

Judgement

P.R. Ramachandra Menon

1. The contention of the petitioner is that he has sought for the relief of adjustment of the amount paid by him in excess as per assessment orders Exhibits P1 and P2. But Exhibit P5 was not disposed of. Respondents are seeking to recover the amount as evidenced by Exhibits P6 and P7. But the fact remains that the excess amount claimed for adjustment has since been adjusted in the assessment relating to KGST and CST for the year 2001-02, which is the subject matter in WP(c) No. 1785/07. As such, the adjustment having been made, whether the adjustment ought to have been made as against VAT or against KGST alone remains to be considered. Since adjustment has already been made, the question whether this amount is liable to be adjusted against VAT can be considered only in the proceedings relating to the assessment and subject matter of writ petition No. 1785/07. In the circumstances, there will be a direction that the petitioner shall pay the demanded amount in Exhibits P6 and P7 and move this writ petition for lifting the garnishee order Exhibit P9.