
(2013) 03 KL CK 0083
In the High Court Of Kerala
Case No : WP (C) No. 6664 of 2013 (G)

V.O. Jose

APPELLANT

Vs

The Assistant Commissioner Special Circle, Kottarakkara and
The Intelligence Officer Commercial Taxes

RESPONDENT

Date of Decision : 14-03-2013

Acts Referred:

Citation : (2013) 03 KL CK 0083

Hon'ble Judges : Antony Dominic, J

Bench : Single Bench

Advocate : T.C. Suresh Menon, Sri. P.S. appu and Sri. A.R. Nimod, for the Appellant; Shoba Annamma Eapen Senior Government Pleader, for the Respondent

Judgement

Antony Dominic, J.—Heard the learned counsel for the petitioner and the learned Government Pleader appearing for the respondents. Ext. P1 is a notice issued u/s 67(1) of the KVAT Act calling upon the petitioner to show cause why penalty shall not be imposed on him. On its receipt, petitioner filed Ext. P2 representation requesting the 2nd respondent to give him a copy of the details of the check post declarations and also the hard copy of the single declaration relied on against him. Despite the request made, he was not given the materials. It is therefore that he has filed this writ petition.

2. Instructions obtained by the learned Government Pleader is to the effect that the details of the check post declarations, which are available with the 2nd respondent, were those downloaded from the KVATIS and that the 2nd respondent is willing to provide the petitioner copies thereof.

3. Therefore, it is directed that the petitioner may approach the 2nd respondent on or before 19.3.2013 and there upon, the 2nd respondent shall furnish to the petitioner copies of the details of the check post declarations downloaded from KVATIS.

4. Insofar as the hard copy of single declaration that is demanded by the petitioner is concerned, that are available with the 1st respondent. Therefore, it is directed that if the petitioner approaches the 1st respondent before 21.3.2013, 1st respondent shall allow the petitioner to peruse the materials and take extracts of whatever material that he wants. Once the petitioner gets the details as directed above, petitioner shall file his reply to Ext. P1 notice on or before 30.3.2013 and thereafter, 2nd respondent shall afford the petitioner an opportunity of hearing and pass orders on Ext. P1. Petitioner will produce a copy of this judgment along with a copy of the writ petition before respondents 1 and 2 for compliance.

Writ petition is disposed of as above.