

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 31ST JANUARY 2008 / 11TH MAGHA 1929

WP(C).No. 27921 of 2007(Y)

PETITIONER:

**FOREST INDUSTRIES (TRAVANCORE) LTD.,
THAIKKATTUKARA P.O., ALUVA-683106, REPRESENTED BY
ITS CHAIRMAN AND MANAGING DIRECTOR, DR.S.SHANAVAS.**

BY ADV. SRI.A.KUMAR

RESPONDENTS:

**1. THE ASSISTANT COMMISSIONER (ASSMT.),
SPECIAL CIRCLE, COMMERCIAL TAXES, MATTANCHERRY,
ALUVA.**

**2. STATE OF KERALA,
REPRESENTED BY ITS CHIEF SECRETARY TO GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM.**

BY GOVT.PLEADER SRI.C.K.GOVINDAN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31/01/2008, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.
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W.P.(C) NO. 27921 OF 2007 Y
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Dated this the 31st day of January, 2008

J U D G M E N T

The petitioner, a Government Company, has been served Ext.P1 order of assessment under the KGST Act. Petitioner contends that substantial amounts are due from several Government Departments and if such payments are released, it will be in a favourable position to discharge the entire liability. Since payment has not been forthcoming, petitioner submits that they have submitted Ext.P4 representation to the 2nd respondent requesting that the amounts due from the various Government Departments and other establishments to the petitioner may be adjusted towards their liability that has arisen under Ext.P1.

2. As contended by the learned Government Pleader, in the KGST Act, there is no statutory provision for this kind of a request that is now made by the petitioner. But however, having

regard to the fact that the petitioner being a Government company claiming that substantial amounts are due from Government Departments has submitted Ext.P4 to the 2nd respondent, I direct that the 2nd respondent shall consider Ext.P4 with notice to the petitioner. This shall be done as expeditiously as possible. In so far as the recovery pursuant to Ext.P1 order of assessment is concerned, I clarify that it will be open to the 2nd respondent to consider whether the recovery should continue pending decision on Ext.P4 representation.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp