

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**FRIDAY, THE 30TH DAY OF JUNE 2017/9TH ASHADHA, 1939**

**WP(C).No. 21593 of 2017 (Y)**  
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**PETITIONER:**  
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**M/S. TWO STAR PLYWOOD  
CHELAMATTOM, OKKAL P.O, PERUMBAVOOR,  
REPRESENTED BY ITS MANAGING PARTNER,  
A.M. RAMLATH.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR  
SMT.K.HYMAVATHY**

**RESPONDENT(S):**  
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- 1. THE COMMERCIAL TAX OFFICER  
1ST CIRCLE, PERUMBAVOOR.683542.**
- 2. STATE OF KERALA  
REPRESENTED BY ITS SECRETARY TO TAXES,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.695001.**

**BY GOVERNMENT PLEADER SRI. SHAMSUDHEEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 30-06-2017, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sdr/-**

**WP(C).No. 21593 of 2017 (Y)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**EXHIBIT P1    TRUE COPY OF THE ASSESSMENT ORDER PASSED BY  
                  1ST RESPONDENT FOR THE YEAR 2011-12 DATED 31.3.2017**

**EXHIBIT P2    TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY  
                  1ST RESPONDENT FOR THE YEAR 2011-12 DATED 31.3.2017.**

**RESPONDENT(S)' EXHIBITS                    NIL**  
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**/TRUE COPY/**

**PA TO JUDGE**

**sdr/-**

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C) No.21593 of 2017**  
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Dated this the 30<sup>th</sup> day of June, 2017

**JUDGMENT**

The petitioner has approached this Court challenging Ext.P1 assessment order, passed under the Kerala Value Added Tax (KVAT) Act. In the writ petition, it is the case of the petitioner that Ext.P1 assessment order is barred by limitation, and therefore, legally unsustainable.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

3. The learned Government Pleader, on instructions, would submit that the order dated 31.03.2017 pertains to the year 2011-12, in respect of which, a notice dated 28.02.2013 was issued to the petitioner. That apart, it is stated that the time limit for completing assessments for the year 2011-12 has been extended to 31.02.2018 by an amendment introduced in the Finance Act 2017. Taking note of the said submission of the learned Government Pleader, on instructions, I am of the view that, against Ext.P1 order, the petitioner has an effective alternative remedy, by way of an appeal, before the appellate Authority under the KVAT Act. Accordingly, without prejudice to the rights of the petitioner to approach the

appellate authority under the KVAT Act, the writ petition in its challenge against Ext.P1 assessment order is dismissed.

Taking note of the submission of the learned counsel for the petitioner that the petitioner would require some time to move the appellate authority, I make it clear that, recovery steps for recovery of the amounts confirmed against the petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance for a period of three weeks, so as to enable the petitioner to move the appellate authority, in the meanwhile.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

sm/