

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

FRIDAY ,THE 29TH DAY OF MARCH 2019 / 8TH CHAITHRA, 1941

WP(C) .No. 9758 of 2019

PETITIONER/S:

M/S.JOSCO JEWELLERS PVT. LTD.
RAJIV GANDHI SHOPPING COMPLEX, KOTTAYAM, REPRESENTED
BY ITS GENERAL MANAGER SRI.SABU THOMAS.

BY ADVS.
SRI.A.KUMAR
SMTG.MINI (1748)
SRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY (TAXES), GOVERNMENT OF
KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-
695001.
- 2 THE ASST.COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT, KOTTAYAM-
686001.

SR. GP. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.03.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Heard Sri.A.Kumar, the learned counsel for the petitioner and Sri.C.K.Govindan the learned Senior Government Pleader.

2. The petitioner prays for mandamus directing respondent No.2/Assessing Authority to grant four weeks time to file objections to Ext.P1 notice. The petitioner also prays for affording opportunity before a decision pursuant to Ext.P1 is taken by the 2nd respondent. The counsel for the petitioner raises a few legal and factual objections to impress upon the court that this unrealistic time of three days is granted only to foreclose a few options the assesses could avail with effect from 01.04.2019. Apart from the said ground he submits that the petitioner has any number of reasonable grounds to contest Ext.P1 and short time now granted denies fair participation in the enquiry initiated through Ext.P1. He insists on granting four weeks time to file the objections however leaves the discretion to the court.

3. The learned Government Pleader contends that similar request could have been made before the 2nd respondent (instead of approaching this Court) and according to him reasonable time of one week from today is sufficient to reply to Ext.P1 notice.

4. The counsel have invited the attention of court to Ext.P1. After perusing Ext.P1 this Court is of the view that the objections as are received in the sense of objections by affording reasonable time, hence two weeks time could be considered and granted. Accordingly, the writ petition is disposed of by granting two weeks time from today to petitioner to file objections to Ext.P1. The 2nd respondent proceeds and concludes the enquiry in accordance with law after the objections are filed by the petitioner.

sd/-

S . V . BHATTI

JUDGE

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APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 16.03.2019
SERVED ON 23.03.2019.

EXHIBIT P2 TRUE COPY OF THE REPLY DATED 26.03.2019.

RESPONDENT'S/S EXHIBITS: NIL

//TRUE COPY//
Sd/-
PA TO JUDGE