

Evens Constructions (P) Ltd vs the State Tax Officer (Int)

Evens Constructions (P) Ltd vs the State Tax Officer (Int)

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Court : Kerala

Decided On : Jan-06-2023

Judge : Honourable Mr. Justice Gopinath P.

Appeal No. : WP(C)/9969/2022

Appellant : Evens Constructions (P) Ltd

Respondent : The State Tax Officer (Int)

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE GOPINATH P. FRIDAY,
THE 6TH DAY OF JANUARY 2023 / 16TH POUSHA, 1944
PETITIONER: M/S.EVENS CONSTRUCTIONS (P) LTD., DISHA
BUILDING, NEAR MUNICIPAL TOWN HALL, IRINJALAKKUDA
REPRESENTED BY ITS MANAGING PARTNER DHEERAJ MOHAN BY
ADVS. P.N.DAMODARAN NAMBOODIRI HRITHWIK D. NAMBOOTHIRI
RESPONDENTS: 1 THE STATE TAX OFFICER (INT) O/O THE
DEPUTY COMMISSIONER OF STATE TAX (INT), STATE GST
DEPARTMENT, POOTHOLE, THRISSUR - 680 004. 2 THE STATE TAX
OFFICER(WC AND LT) STATE GST DEPARTMENT, SGST COMPLEX,
POOTHOLE, THRISSUR - 680 004. 3 THE SECRETARY TAXES

DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001. 4 THE CENTRAL BOARD OF
EXCISE & CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF
FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001

ADV. THUSHARA JAMES (SR GP) ADV.SREELAL WARRIER, SC
ADV.P.S.SREEJITH ADV.S.MANU, DSGI THIS WRIT PETITION (CIVIL)
HAVING COME UP FOR ADMISSION ON 06.01.2023, THE COURT ON
THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

This matter stands covered against the petitioner by virtue of the judgment of a Division Bench of this Court in Sheen Golden Jewels (India) Pvt. Ltd. v. The State Tax Officer (IB)-1 and others. Therefore, the writ petition will stand dismissed in the light of the judgment dated 30.11.2022 in W.A. No.747/2019 Sheen Golden Jewels (India) Pvt. Ltd. (Supra). Since the matter was pending before this Court, the petitioner in this case shall be given eight weeks time from today to either file reply to the notices issued to him or to file appeal against the impugned order of assessment. Sd/- GOPINATH P. JUDGE DK APPENDIX OF WP(C) 9969/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE INTERIM ORDER DATED 25- 01-2022 IN W.P(C) NO. 2092/2022 Exhibit P2 TRUE COPY OF THE PENALTY ORDER DATED 26- (2015-2016) FOR THE YEAR 2015-16 U/S. Exhibit P3 TRUE COPY OF THE PENALTY ORDER DATED 26- (2016-2017) FOR THE YEAR 2016-17 U/S. Exhibit P4 TRUE COPY OF THE PENALTY ORDER DATED 26- (2017-18) FOR THE YEAR 2017-18 U/S. Exhibit P5 TRUE COPY OF THE PRE-ASSESSMENT NOTICE RESPONDENT FOR THE ASSESSMENT YEAR 2015- Exhibit P6 TRUE COPY OF THE PRE-ASSESSMENT NOTICE RESPONDENT FOR THE ASSESSMENT YEAR 2016-17. Exhibit P7 TRUE COPY OF THE PRE-ASSESSMENT NOTICE RESPONDENT FOR THE ASSESSMENT YEAR 2017- Exhibit P8 TRUE COPY OF THE CONSTITUTIONAL [101ST AMENDMENT] ACT 2016 Exhibit P9 TRUE COPY OF THE UNION LIST (LIST 1) TO Exhibit P10 TRUE COPY OF THE STATE LIST (LIST II) TO Exhibit P11 TRUE COPY OF THE NOTIFICATION NO.

SO 2986(E) DATED 16-09-2016 ISSUED BY THE DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA. Exhibit P12 TRUE COPY OF THE STAY ORDER IN
W.A NO. COURT.

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