

M.Unnikrishnan, vs Assistant Commissioner (Works Contract)

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Court : Kerala

Decided On : Jul-25-2023

Judge : Honourable Mr.Justice C.S.Dias

Appeal No. : WP(C)/23879/2023

Appellant : M.Unnikrishnan,

Respondent : Assistant Commissioner (Works Contract)

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE C.S.DIAS TUESDAY,
THE 25TH DAY OF JULY 2023 / 3RD SRAVANA, 1945 PETITIONER/S:
M.UNNIKRISHNAN,AGED 56 YEARS S/O.BALAN, MOORTHODYIL
HOUSE, VILAYUR WEST, PATTAMBI, PALAKKAD, PIN - 679309 BY
ADVS. HARISANKAR V. MENON MEERA V.MENON R.SREEJITH
K.KRISHNA PARVATHY MENON RESPONDENT/S:

1 ASSISTANT COMMISSIONER (WORKS CONTRACT), STATE
GOODS AND SERVICES TAX DEPARTMENT, PALAKKAD, PIN -
678001 2 DEPUTY COMMISSIONER OF STATE TAX (ARREAR
RECOVERY), STATE GOODS AND SERVICES TAX DEPARTMENT,

PALAKKAD, PIN - 678001 3 STATE TAX OFFICER,TAX PAYER SERVICES CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, PALAKKAD, PIN - 4 STATE OF KERALA,REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

OTHER PRESENT: SR GP SMT THUSHARA JAMES THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25.07.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The writ petition is filed to direct the 3rd respondent to consider and dispose of Ext.P6 request made by the petitioner for rectification of Ext.P5 assessment order.

2. The petitioner's case is that he was served with

Ext.P3 notice by the 2nd respondent. The assessment was completed and a demand was raised by Ext.P5 order. There are errors in Ext.P5 order. Hence, the petitioner has preferred Ext.P6 request before the 3rd respondent on 30.06.2023. The petitioner is apprehensive that the respondents may proceed with the enforcement of Ext.P5 order during the pendency of Ext.P6 request. Hence, the writ petition.

3. Heard; Sri.Harisankar V.Menon, the learned Counsel appearing for the petitioner and Smt.Thushara James, the learned Senior Government Pleader appearing for the respondents.

4. Having considered the pleadings and materials on record and taking note of the fact that Ext.P6 is pending consideration before the 3rd respondent, I deem it appropriate to dispose of the writ petition. Resultantly, I order the writ petition as follows:

(i) The 3rd respondent is directed to consider and

dispose of Ext.P6 request, in accordance with law and as expeditiously as possible, at any rate within a period of one month from the date of receipt of a certified copy of this judgment, after affording the petitioner an opportunity of being heard.

(ii) It is made clear that this Court has not expressed anything on the merits of Ext.P6 request submitted by the petitioner.

(iii) Until such time orders are passed on Ext.P6,

further recovery proceedings as per Ext.P5 shall stand deferred. Sd/- C.S.DIAS
JUDGE rkc/25.07.23 APPENDIX OF WP(C) 23879/2023 PETITIONER EXHIBITS
Exhibit 1 COPY OF RETURN FILED BY THE PETITIONER FOR THE PERIOD
AUGUST 2021 DTD.16-10- Exhibit P2 COPY OF RETURN IN FORM GSTR-1
FILED BY THE PETITIONER DTD. 16-10-2021 Exhibit P3 COPY OF NOTICE
ISSUED BY THE 2ND RESPONDENT DTD. 09-06-2023 Exhibit P4 COPY OF
NOTICE IN FORM GST ASMT-10 ISSUED BY THE 1ST RESPONDENT DTD.
07-04- Exhibit P5 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD.
11-10-2022 Exhibit P6 COPY OF REQUEST SUBMITTED BY THE PETITIONER
BEFORE THE 3RD RESPONDENT DTD. 30-06-2023

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