

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 14TH DAY OF MARCH 2018 / 23RD PHALGUNA, 1939

WP(C) .No. 8643 of 2018

PETITIONER

KNR WALAYAR TOLLWAYS PVT. LTD.,  
KL 02 PACKAGE PROJECT OFFICE, XI/706, PAMPAMPALLAM,  
ATTAPALLAM, PALAKKAD, PIN-678621, FORMERLY AT 12/125,  
CHANDRANAGAR COLONY 12, CHANDRANAGAR, PALAKKAD,  
REPRESENTED BY ITS DIRECTOR OF PROJECTS, V.VENUGOPAL  
REDDY.

BY ADVS.SRI.R.MURALIDHARAN (AROOR)  
SRI.R.RAMAKRISHNAN POTTY

RESPONDENTS

1. THE COMMERCIAL TAX OFFICER (WORKS CONTRACT),  
CT WORKS CONTRACT OFFICE, DEPARTMENT OF COMMERCIAL  
TAXES, PALAKKAD, PIN-678001.
2. THE DEPUTY COMMISSIONER, DEPARTMENT OF COMMERCIAL  
TAXES, PALAKKAD DISTRICT, COMMERCIAL  
TAX COMPLEX, PALAKKAD, PIN-678001.
3. THE COMMISSIONER OF COMMERCIAL TAXES,  
DEPARTMENT OF COMMERCIAL TAXES, TAX TOWER, KARAMANA  
P.O., THIRUVANANTHAPURAM, PIN-695002.

BY SR.GOVERNMENT PLEADER SRI.V.K.SHAMSUDEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14-03-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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APPENDIX

PETITIONER'S EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE ANNUAL RETURN FILED BY THE PETITIONER FOR THE YEAR 2014-2015.
- EXHIBIT P2 TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER SEEKING PERMISSION TO REVISE THE RETURN FOR 2014-15, DT.03-11-2017.
- EXHIBIT P3 TRUE COPY OF THE ANNUAL RETURN FILED BY THE PETITIONER FOR THE YEAR 2015-2016.
- EXHIBIT P4 TRUE COPY OF THE RETURN SUBMITTED FOR THE 1ST QUARTER OF THE YEAR 2015-2016.
- EXHIBIT P5 TRUE COPY OF THE RETURN SUBMITTED FOR THE 2ND QUARTER OF THE YEAR 2015-2016.
- EXHIBIT P6 TRUE COPY OF THE RETURN SUBMITTED FOR THE 3RD QUARTER OF THE YEAR 2015-2016.
- EXHIBIT P7 TRUE COPY OF THE RETURN SUBMITTED FOR THE 4TH QUARTER OF THE YEAR 2015-2016.
- EXHIBIT P8 TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER TO REVISE THE RETURN FOR THE YEAR 2015-2016 DT.3-11-17.
- EXHIBIT P9 TRUE COPY OF THE FACING SHEET OF THE ONLINE CORRESPONDENCE WITH THE 1ST RESPONDENT.
- EXHIBIT P10 TRUE COPY OF THE CIRCULAR NO.16/2008 ISSUED BY THE 3RD RESPONDENT DATED 11-04-2008.
- EXHIBIT P11 TRUE COPY OF THE CIRCULAR NO.14/2017 ISSUED BY THE 3RD RESPONDENT, DATED 21-11-2017.

RESPONDENTS' EXHIBITS

NIL

// TRUE COPY //

P.A. TO JUDGE

SD

**P.B.SURESH KUMAR, J.**

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**Dated this the 14<sup>th</sup> day of March, 2018**

**JUDGMENT**

Petitioner was an assessee under the Kerala Value Added Tax Act ('the Act') on the rolls of the first respondent. Exts.P2 and P8 are applications preferred by the petitioner before the first respondent for permission to submit revised returns in respect of the period 2014-'15 and 2015-'16. The grievance voiced by the petitioner in the writ petition concerns the inaction on the part of the first respondent in taking a decision on Exts.P2 and P8 applications.

2. Heard the learned counsel for the petitioner as also the learned Government Pleader.

3. It is seen that in terms of Circular No.14 of 2017, the Commissioner of the State Goods and Services Taxes Department has clarified the issues relating to the

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right of the assesseees under the Act to submit revised returns.

In the circumstances, the writ petition is disposed of directing the first respondent to take a decision on Exts.P2 and P8 applications in the light of the Circular referred to above, within one month from the date of receipt of a copy of this judgment.

Sd/-

**P.B. SURESH KUMAR,  
JUDGE**

sd