

Kerala High Court

M/S.Trichur Tower Hotels (P) Ltd vs Sales Tax Officer on 8 October, 2009

IN THE HIGH COURT OF KERALA AT ERNAKULAM

WP(C).No. 28262 of 2009(C)

1. M/S.TRICHUR TOWER HOTELS (P) LTD.,
... Petitioner

Vs

1. SALES TAX OFFICER, 4TH CIRCLE,
... Respondent

For Petitioner :SRI.HARISANKAR V. MENON

For Respondent : No Appearance

The Hon'ble MR. Justice C.K.ABDUL REHIM

Dated :08/10/2009

O R D E R

C.K.ABDUL REHIM, J.

W.P. (C).No.28262 OF 2009

Dated this the 8th day of October, 2009

J U D G M E N T

1. Grievance of the petitioner is that the respondent is not implementing the directions contained in Ext.P1 order of the Sales Tax Appellate Tribunal with respect to assessment pertaining to the year 2002-03. Through Ext.P1 order the Tribunal had allowed the second appeal and the matter was remanded for passing modified order with specific direction to delete the additions made in the original order of assessment. According to the petitioner if the directions contained in Ext.P1

appellate order is given effect, the petitioner will be entitled for refund/adjustment of considerable amounts.

2. Heard learned Government Pleader for the respondent, who submitted that there is no impediment in issuing modified order if Ext.P1 order had attained finality. It is noticed that Ext.P1 order is issued as early as in May 2008. Hence I am of the opinion that the modified order of assessment need be issued within a reasonable time.

3. In the result the writ petition is disposed of directing the respondent to pass modified orders pursuant to Ext.P1 appellate order, if it has become final, as early as possible, at any rate within a period of one month from the date of receipt of a copy of this judgment.

C.K.ABDUL REHIM, JUDGE.

okb