

Kerala High Court

Dr.Vivish Thomas vs Intelligence Inspector on 30 July, 2010

IN THE HIGH COURT OF KERALA AT ERNAKULAM

WP(C).No. 23892 of 2010(J)

1. DR.VIVISH THOMAS, MANAGING DIRECTOR,
... Petitioner

Vs

1. INTELLIGENCE INSPECTOR,
... Respondent

2. COMMERCIAL TAX OFFICER,

3. STATE OF KERALA REPRESENTED

4. VIJAYAN KUMAR,

For Petitioner :SRI.C.K.SREEJITH

For Respondent : No Appearance

The Hon'ble MR. Justice P.R.RAMACHANDRA MENON

Dated :30/07/2010

O R D E R

P.R.RAMACHANDRA MENON, J.

W.P.(C) No. 23892 OF 2010

Dated this the 30th day of July, 2010

J U D G M E N T

One 'HIAB Crane' transported by the petitioner was intercepted on the way by the departmental authorities doubting evasion of tax and demanding security deposit, issuing notice under Section 47(2) of the KVAT Act, which was subjected to challenge by filing WP(C) No.22370/2010 leading to Ext.P9 judgment. As per Ext.P9, this Court directed the concerned authority to finalise the adjudication proceedings within a specified time, directing the petitioner to produce a copy of the

said judgment before the first respondent to take further steps. Petitioner has now come before this Court stating that the jurisdiction is actually vested with the second respondent and that the proceedings are being sought to be finalised by the fourth respondent, who according to the petitioner, is actually in enemical terms with the petitioner thus seeking to direct the second respondent to deal with the matter.

2. This Court finds it difficult to accept the proposition made by the petitioner. What has been directed in Ext.P9 is to consider and finalise the adjudication proceedings by the concerned authority. If the adjudication to be finalised by the concerned WPC No.23892/2010 respondent goes against the petitioner, it may be for him to challenge it further and the apprehension expressed by the petitioner does not deserve to be considered for the time being.

Interference is declined and the writ petition is dismissed.

P.R.RAMACHANDRA MENON (JUDGE) vps WPC No.23892/2010 WPC No.23892/2010