## IN THE HIGH COURT OF KERALA AT ERNAKULAM PRESENT:

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR
WEDNESDAY, THE 4TH APRIL 2007 / 14TH CHAITHRA 1929

WP(C).No. 10228 of 2007(P)

**PETITIONER:** 

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SRI. A.P.JOSE, S/O. A.A.PORINCHU, PROPRIETOR OF J.F.ENTERPRISES, RESIDING AT AKKARA HOUSE, P.O.AVINISSERY, THRISSUR DISTRICT.

BY ADV. SMT.K.LATHA.

## **RESPONDENTS:**

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- 1. THE STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY TO THE GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM.
- 2. THE SALES TAX OFFICER, IVTH CIRCLE, THRISSUR.
- 3. DY. TAHSILDAR (R.R.), THRISSUR.

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C)NO.10228 OF 2007-P

**Judgment** 

The petitioner is a dealer under the KGST and CST Acts. Exts.P5 and P6 are the assessment orders of KGST and CST for the year 2000-01. The petitioner submits, he has filed Ext.P7 rectification application to rectify certain defects in those assessment orders. The learned Government Pleader upon instruction, submitted that Ext.P7 is received and pending. In view of the above position, the 2<sup>nd</sup> respondent is directed to consider and pass orders on it in accordance with law within one month from the date of receipt of a copy of this Judgment. The petitioner shall produce a copy of this Judgment before the 2<sup>nd</sup> respondent within two weeks from today. The attachment of the movables of the petitioner pursuant to Ext.P8 shall be kept in abeyance for a period of two months from today or till Ext.P7 is disposed of, whichever is earlier.

The Writ Petition is disposed of as above.

04.04.2007

K.BALAKRISHNAN NAIR, JUDGE

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