

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

**THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL**

MONDAY, THE 16TH DAY OF FEBRUARY 2015/27TH MAGHA, 1936

WA.No. 352 of 2015 () IN WP(C).2962/2015

**AGAINST THE ORDER/JUDGMENT IN WP(C) 2962/2015 of HIGH COURT OF KERALA
DATED 30-01-2015**

APPELLANT(S)/PETITIONER:

**N.DIVAKARAN,
M/S.AGASTHIACODE RUBBERS, AGASTHIACODE, ANCHAL P.O.,
KOLLAM DISTRICT.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S)/RESPONDENTS:

- 1. ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES SPECIAL CIRCLE, KOTTARAKKARA - 691 101.**
- 2. THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM-695 001.**

R BY SRI.LIJU V.STEPHEN, GOVERNMENT PLEADER

**THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 16-02-2015, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

DG

**THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.**

W.A.No.352 of 2015

Dated this the 16th day of February, 2015

J U D G M E N T

Thottathil B.Radhakrishnan, J.

1. We have heard the learned counsel for the appellant.

2. Although the appellant is stated to have filed necessary returns for the period in question, the fact of the matter remains that no reply was given to Exhibit P2 notice dated 6.11.2014. While the learned counsel for the appellant says that the return was filed and entire amounts including interest were deposited, we think that the learned single Judge has adopted an approach which cannot be faulted by us in this intra-court appeal. The learned single Judge relegated the party to the statutory proceedings by way of appeal. The fact that Exhibit P2 notice was not replied to, is not a dispute.

3. Under the aforesaid circumstances, we do not find our way to interfere with the judgment of the learned single Judge. This appeal, therefore, fails.

4. We, however, clarify that if an appeal is appropriately presented, the Appellate Authority will expeditiously dispose that matter, having particular regard to the facts and circumstances of the case.

In the result, this writ appeal is dismissed.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

Sd/-
(K.HARILAL, JUDGE)

//TRUE COPY//

P.A TO JUDGE

DG