

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WA.No. 1795 of 2015 () IN WP(C).13072/2015

AGAINST THE JUDGMENT IN WP(C) 13072/2015 of HIGH COURT OF KERALA
DATED 04-06-2015

APPELLANT/PETITIONER:

M/S. SEA SHELL
NEERKUNNAM, VANDANAM, ALAPPUZHA
REPRESENTED BY ITS MANAGING PARTNER, AYSHAK.E.

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

RESPONDENTS:

1. COMMERCIAL TAX OFFICER
1ST CIRCLE, ALAPPUZHA-688 001
2. DEPUTY TAHSILDAR (RR)
TALUK OFFICE, AMBALAPUZHA-688 561

BY SENIOR GOVERNMENT PLEADER SRI.LIJU STEPHEN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 20-08-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

smv

**ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.**

W.A. No.1795 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

Antony Dominic,J.

Heard the learned counsel for the appellant and the learned Government Pleader appearing for the respondents.

2. The writ petition was filed challenging Ext.P6 order of assessment. By the judgment under appeal, learned Single Judge set aside Ext.P6 and directed re-consideration subject to the appellant remitting an amount of Rs.1,00,000/-. It is aggrieved by this condition imposed by the learned Single Judge, the writ appeal is filed.

3. Having heard the counsel for the parties, we are of the view that when a re-consideration by setting aside the assessment order itself has been ordered by the learned Single Judge, facts of the case did not justify imposition of a condition requiring the appellant to remit Rs.1,00,000/- as ordered by the learned Single Judge.

4. In such circumstances, we dispose of this appeal deleting

the condition imposed by the learned Single Judge requiring remittance of Rs.1,00,000/- and at the same time direct that the matter shall be re-considered as directed by the learned Single Judge.

For an early finalisation of the dispute, we also direct the appellant to appear before the 1st respondent on 02.09.2015 as directed by the learned Single Judge along with a copy of this judgment.

Sd/-

**ANTONY DOMINIC
JUDGE**

Sd/-

**SHAJI P. CHALY
JUDGE**

//true copy//

P.A. To Judge

smv