

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

TUESDAY, THE 29TH DAY OF SEPTEMBER 2015/7TH ASWINA, 1937

WA.No. 2105 of 2015 () IN WP(C).21433/2012

**AGAINST THE ORDER/JUDGMENT IN WP(C) 21433/2012 of HIGH COURT OF KERALA
DATED 15-07-2015**

APPELLANT(S)/PETITIONER:

**M/S.MRG BUILDERS (P) LIMITED,
SOUPARNIKA, KUNNATH MANA LANE, THRISSUR DISTRICT,
REPRESENTED BY ITS DIRECTOR, K.NARAYANANKUTTY.**

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

RESPONDENT(S)/RESPONDENTS:

- 1. COMMERCIAL TAX OFFICER (WC & LT),
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.**
- 2. FAST TRACK TEAM,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR.
REPRESENTED BY COMMERCIAL TAX OFFICER (WC & LT)
THRISSUR-680 001.**
- 3. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 001.**
- 4. INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.**

R BY SMT.SOBHA ANNAMMA EAPEN, GOVERNMENT PLEADER

**THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 29-09-2015, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

DG

**THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.**

W.A.No.2105 of 2015

Dated this the 29th day of September, 2015

J U D G M E N T

Thottathil B.Radhakrishnan, J.

- 1.We have heard the learned counsel for the appellant quite in extenso.

- 2.This appeal is against an order of learned single Judge, whereby a request for interference with the re-opening of assessment was refused. The learned single Judge rightly noted the decision in S.T.REV.No.108/11 rendered by the Division Bench. Nothing was indicated before the learned single Judge as to whether the petitioner has a case that the said decision was erroneously rendered. Be that as it may, we also see that the appellant who is the writ petitioner had requested the learned single Judge for an opportunity to file appeal against the merit of the decision. It was accordingly

that the impugned judgment was issued granting liberty to withdraw the writ petition and avail statutory remedy. The learned single Judge had also granted time to file the appeal by holding back the Revenue Recovery proceedings. We see no ground to interfere with the impugned judgment.

3. In the result, this writ appeal fails and the same is dismissed in limine.

We also clarify that the appellant will be at liberty to move before the learned single Judge for further extension of time, if needed.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

Sd/-
(ANU SIVARAMAN, JUDGE)

//TRUE COPY//

P.A TO JUDGE

DG