

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No. 173 of 2015 (V)

PETITIONER:

**REGI KURIAN, PROPRIETOR,
M/S.INSCAPE DESIGN SOLUTIONS,
1ST FLOOR, MANETHU COMPLEX,
P.T.USHA ROAD, ERNAKULAM.**

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

RESPONDENT(S):

- 1. ASST. COMMISSIONER (WORKS CONTRACT),
DEPARTMENT OF COMMERCIAL TAXES,
CLAS TOWERS, OLD RAILWAY STATION ROAD,
KOCHI-682 018.**
- 2. INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
KAKKANAD, ERNAKULAM - 682 030.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 : COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 25.6.2014.
- EXHIBIT P2 : COPY OF REPLY FILED BY THE PETITIONER BEFORE THE
1ST RESPONDENT DATED 3.7.2014.
- EXHIBIT P3 : COPY OF ORDER PASSED BY THE 1ST RESPONDENT
DATED 22.8.2014.
- EXHIBIT P4 : COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(A): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(B): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(C): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(D): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(E): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(F): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(G): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(H): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(I): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(J): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(K): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(L): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(M): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(N): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE
VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.

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- EXT. P4(O): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(P): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(Q): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(R): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(S): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(T): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(U): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(V): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(W): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(X): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(Y): COPY OF FORM 43 ISSUED BY MPG HOTELS & INFRASTRUCTURE VENTURES (P) LTD., KAKKANAD DATED 20.8.2014.
- EXT. P4(Z): COPY OF LOCAL DELIVERY BOOK - ACKNOWLEDGEMENT OF THE 1ST RESPONDENT IN FORM 43 DATED 24.10.2014.
- EXHIBIT P5 : COPY OF STATEMENT GIVING THE DETAILS OF TDS CERTIFICATE FILED BY THE PETITIONER.
- EXT. P5(A) : COPY OF ACKNOWLEDGEMENT OF THE ABOVE TDS BY THE 1ST RESPONDENT DATED 30.6.2014.
- EXHIBIT P6 : COPY OF APPLICATION FILED BY THE PETITIONER DATED 16.10.2014.
- EXHIBIT P7 : COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 2ND RESPONDENT DATED 17.12.2014.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.173 OF 2015 (V)

Dated this the 6th day of January, 2015

J U D G M E N T

Against Ext.P3 assessment order, the petitioner has preferred Ext.P6 rectification application before the 1st respondent. It is the case of the petitioner that even prior to considering the rectification application, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P3 assessment order.

2. I have heard Sri.Harisankar V. Menon, the learned counsel appearing for the petitioner as also Smt.Sobha Annamma Eappan, the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 1st respondent shall consider and pass orders on Ext.P6 rectification application within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P3 assessment order shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

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