

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 13TH DAY OF JANUARY 2015/23RD POUSHA, 1936

WP(C).No. 1124 of 2015 (M)

PETITIONER(S) :

**REGHUTHAMAN PILLAI.A.B., AGED 53 YEARS,
PROPRIETOR, A.R.TRADERS, CHERUMOODU,
VELLIMON P.O., KOLLAM - 691 511.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-1,
COMMERCIAL TAXES, KUNDARA, KOLLAM- 691 501.**
- 2. THE DEPUTY ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ASRAMOM P.O., KOLLAM- 691 002.**
- 3. THE DEPUTY TAHSILDAR (RR),
TALUK OFFICE, KOLLAM- 691 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1:** TRUE COPY OF THE ASSESSMENT ORDER FOR 2009-10
DATED 18.05.2012 ISSUED BY 1ST RESPONDENT TO THE PETITIONER.
- EXT.P-2:** TRUE COPY OF ASSESSMENT ORDER FOR 2010-11 DATED 08.02.2013
ISSUED BY 1ST RESPONDENT TO PETITIONER.
- EXT.P-3:** TRUE COPY OF THE APPEAL MEMORANDUM FOR THE YEAR 2009-10
DATED 11.07.2012 FILED AGAINST EXT.P1 ASSESSMENT ORDER
BEFORE 2ND RESPONDENT.
- EXT.P-4:** TRUE COPY OF THE APPEAL MEMORANDUM FOR THE YEAR 2010-11
DATED 20.06.2013 FILED AGAINST EXT.P2 ASSESSMENT ORDER
BEFORE 2ND RESPONDENT.
- EXT.P-5:** TRUE COPY OF APPLICATION FOR CONDONATION OF DELAY
DATED 20.06.2013 FOR THE YEAR 2010-11 FILED BEFORE
2ND RESPONDENT.
- EXT.P-6:** TRUE COPY OF RR NOTICES ISSUED U/S.7 & 34 DATED 30.10.2014 FOR
2009-10 TO THE PETITIONER BY 3RD RESPONDENT.
- EXT.P-7:** TRUE COPY OF RR NOTICES ISSUED U/S.7 & 34 DATED 30.10.2014 FOR
THE YEAR 2010-11 TO THE PETITIONER BY THE 3RD RESPONDENT
- EXT.P-8:** TRUE COPY OF INTERLOCUTORY APPLICATION FOR STAY FOR
2009-10 DATED 01.01.2015 AGAINST EXT.P1 ASSESSMENT ORDER
SUBMITTED BEFORE 2ND RESPONDENT.
- EXT.P-9:** TRUE COPY OF INTERLOCUTORY APPLICATION FOR STAY FOR
2010-11 DATED 01.01.15 AGAINST EXT-P2 ASSESSMENT SUBMITTED
BEFORE 2ND RESPONDENT.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.1124 of 2015 (M)

.....
Dated this the 13th day of January, 2015

JUDGMENT

The petitioner, who is an assessee on the rolls of the first respondent, is engaged in trading activity of white cement at Kollam. Against Exts.P1 and P2 assessment orders for the assessment year 2009 - 2010 and 2010 - 2011, the petitioner preferred Exts.P3 & P4 appeals and Exts.P8 & P9 stay petitions before the second respondent. Along with Ext.P4 appeal, the petitioner has also filed Ext.P5 application for condonation of delay before the second respondent. In the writ petition, the petitioner is aggrieved by Exts.P6 and P7 Revenue Recovery notices for recovery of the amounts confirmed in the assessment order.

2. Heard Sri.V.Devananda Narasimham, the learned counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the second respondent to consider and pass orders on Ext.P5 application for condonation of delay and Exts.P8 & P9 stay petitions, preferred by the petitioner

before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the second respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Exts.P6 & P7 revenue recovery notices shall be kept in abeyance till such time as the second respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/13/01/

/TRUE COPY/

PA TO JUDGE