

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 22ND DAY OF JANUARY 2015/2ND MAGHA, 1936

WP(C).No. 2358 of 2015 (T)

PETITIONER :

**JOEMON JOSEPH, S/O.JOSEPH,AGED 42 YEARS,
EDATHALA HOUSE, NEELESWARAM.P.O.,
ERNAKULAM DISTRICT.**

**BY ADVS.SRI.BABU S. NAIR
SMT.SMITHA BABU
SRI.P.A.RAJESH
SRI.K.RAKESH
SRI.R.RANJITH
SMT.M.LISHA**

RESPONDENT(S):

- 1. THE COMMERCIAL TAXES OFFICER (WORKS CONTRACT),
OFFICE OF THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
MATTANCHERY, ERNAKULAM DISTRICT, PIN-682 002.**
- 2. THE INTELLIGENCE OFFICER,
SQUAD NO.1, DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM. PIN-682 024.**

R1 & R2 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 22-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS

- P1- TRUE COPY OF THE PROCEEDINGS OF THE FIRST RESPONDENT DATED, 7.10.2011.
- P2- TRUE COPY OF THE PROCEEDINGS OF THE FIRST RESPONDENT DATED, 19.6.2012.
- P3- TRUE COPY OF THE INSPECTION REPORT ISSUED BY THE INTELLIGENCE OFFICER, COMMERCIAL TAXES DEPARTMENT, ALUVA DATED, 4.10.2011.
- P4- TRUE COPY OF THE INSPECTION REPORT ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT DATED, 1.11.2012.
- P5- TRUE COPY OF THE NOTICE ISSUED BY THE FIRST RESPONDENT DATED, 17.1.2014.
- P6- TRUE COPY OF THE ORDER DATED, 31.1.2014 ISSUED BY THE FIRST RESPONDENT AS NO.32151083815/2011-12.
- P7- TRUE COPY OF THE ORDER DATED, 16.9.2014 ISSUED BY THE FIRST RESPONDENT AS NO.32151083815/2012-13.
- P8- TRUE COPY OF THE NOTICE ISSUED BY THE FIRST RESPONDENT DATED, 9.4.2014 UNDER THE R.R.ACT.
- P9- TRUE COPY OF THE APPLICATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT UNDER SECTION 66 OF THE K.V.A.T. DATED 13.1.2015.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2358 OF 2015

Dated this the 22nd day of January, 2015

J U D G M E N T

The petitioner filed Ext.P9 application before the 1st respondent, seeking rectification of certain factual mistakes that crept into Exts.P6 and P7 assessment orders that were passed against him for the assessment years 2011-2012 and 2012-2013. The limited prayer of the petitioner in the writ petition is for a direction to the 1st respondent to consider and pass orders on Ext.P9 application for rectification within a stipulated time and to stay coercive steps initiated against him for recovery of the amounts under Exts.P6 and P7 orders till then.

2. I have heard Sri.Babu S.Nair, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for 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 1st respondent to consider and pass orders on Ext.P9 application preferred by the petitioner within a period of three weeks from the date of receipt of a copy of this judgment. The recovery steps for realization of the amounts

confirmed against the petitioner by Exts.P6 and P7 orders, shall be kept in abeyance till such time as the 1st respondent passes orders as directed and communicated the same to the petitioner. The petitioner shall appear before the 1st respondent at his office at 11 am on 29.01.2015 for a hearing in connection with the rectification application.

A.K.JAYASANKARAN NAMBIAR
JUDGE

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