

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 29TH DAY OF MAY 2015/8TH JYAISHTA, 1937

WP(C).No.13096 of 2015 (J)

PETITIONER:

**ISSAC PAUL VADAKKAN,COCHIN GAS AGENCIES &
COCHIN BRICKS,SUB JAIL ROAD,ALUVA.**

BY ADV.SRI.AJI V.DEV

RESPONDENT'S:

- 1. COMMERCIAL TAX OFFICER,ALUVA-683101.**
- 2. THE INSPECTING ASSISTANT COMMISSONER,
COMMERCIAL TAXES,MATTANCHERRY-682 002.**
- 3. THE ASST. COMMISSIONER (APPEALS),
COMMERCIAL TAXES,ERNAKULAM-682 015.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

APPENDIX

PETITIONER'S EXHIBITS:

**EXHBIIT P1:A TRUE COPY OF THE ASSESSMENT ORDER FOR 2013-14
DATED 31-05-2014.**

**EXHBIIT P2:A TRUE COPY OF THE APPEAL FILED AGAINST EXT.P1
ASSESSMENT ORDER DATED 21-07-2014.**

**EXHBITI P3:A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT
DEMANDING ADDITIONAL SECURITY DATED 01-12-2014.**

**EXHBIIT P4:A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT
PROPOSING TO CANCEL THE REGISTRATION CERTIFICATE OF THE
PETITIONER DATED 01-12-2014.**

**EXHBIIT P5:A TRUE COPY OF THE PROCEEDINGS PASSED BY THE 1ST
RESPONDENT CANCELLING THE REGISTRATION CERTIFICATE OF
THE PETITIONER DATED 06-02-2015.**

**EXHBIIT P5(a):A TRUE COPY OF THE DE-REGISTRATION NOTICE ISSUED IN
FORM NO.5B BY THE 1ST RESPONDENT DATED 04-03-2015.**

**EXHBIIT P6:A TRUE COPY OF THE JUDGMENT DATED 22-07-2014 IN WPC
NO.17391 OF 2014.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C).No.13096 of 2015

Dated this the 29th day of May, 2015

J U D G M E N T

The petitioner approached this Court challenging Ext.P5 proceedings issued by the 1st respondent. The petitioner would submit that they are prepared to furnish additional security, and prepared to file the returns manually for the defaulted year and also prepared to pay the tax.

2. In that view of the matter, if the petitioner complies with above conditions, a decision shall be taken to re-activate the petitioner's registration within ten days from compliance of conditions.

The writ petition is disposed of as above.

Sd/

**A.MUHAMED MUSTAQUE,
JUDGE**

jm/