

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 20TH DAY OF MAY 2015/30TH VAISAKHA, 1937

WP(C).No. 13780 of 2015 (V)

PETITIONER(S) :

M/S.RUBEK BALOONS,
RUBBER MARK BUILDING, KADAVANTHRA,
KOCHI - 682 020,
REPRESENTED BY ITS AUTHORIZED SIGNATORY -
SRI.N.K.PANKAJAKSHAN NAIR.

BY ADVS.SRI.A.KUMAR
SMT. G.MINI(1748) .

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, KALAMASSERY,
KOCHI - 683 104.
2. THE ASST. COMMISSIONER (ASSMNT),
COMMERCIAL TAXES, SPECIAL CIRCLE-1, ERNAKULAM,
KOCHI - 682 015.
3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM,
KAKKANAD - 682 030.

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT. P1: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 10/4/2015.

EXT. P2: TRUE COPY OF THE CST ASSESSMENT ORDER FOR 2012-2013.

EXT. P3: TRUE COPY OF THE REGISTRATION CERTIFICATE.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.

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**W.P.(C).No.13780/2015**

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Dated this the 20th Day of May, 2015

J U D G M E N T

The petitioner, a registered dealer challenges Ext.P2 assessment order for the year 2012-13. Petitioner's case is that this order was issued without giving an opportunity of hearing to the petitioner.

2. On going through Ext.P2 order, it is seen that the notice of hearing sent to the dealer by registered post was returned by the postal authorities stating that the "addressee left". In the light of the above, I am of the view that the petitioner should be given an opportunity of being heard and also given an opportunity to raise his objections and produce documents before the authority. Therefore, Ext.P2 is set aside. In view of the setting aside of the assessment order, recovery proceedings are set aside subject to the final orders to be passed by the authority. However, the following directions are issued:

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The petitioner shall appear before the first respondent on 02/06/2015. Thereafter, after giving a date of posting and also giving an opportunity of being heard to the petitioner, the entire exercise for assessment shall be completed within a period of three months. The petitioner shall produce a copy of this judgment before the respondent for compliance.

The writ petition is disposed of as above. No costs.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

ms