

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 29TH DAY OF JUNE 2015/8TH ASHADHA, 1937

WP(C).No. 15599 of 2015 (Y)

PETITIONER(S):

- 1. SREERAM K.B,
S/O.BALAKRISHNAN, KARANATH HOUSE, MANALUR P.O,
THRISSUR DISTRICT.**
- 2. SANTHOSHKUMAR K.G,
S/O.GANGADHARAN K.V, KOCHATH HOUSE, MANALUR P.O,
THRISSUR DISTRICT.**

**BY ADVS.SMT.S.K.DEVI
SRI.M.RAJ MOHAN**

RESPONDENT(S):

- 1. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, TRICHUR 685 020.**
- 2. THE COMMERCIAL TAX OFFICER,
IST CIRCLE, COMMERCIAL TAXES, THRISSUR 680 501.**
- 3. STATE OF KERALA,
REPRESENTED BY ITS FINANCE SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 15599 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1. COPY OF THE NOTICE NO.TALUK (RR8) FILE NO.2015/2718/8/600
DATED 21.4.15 ISSUED UNDER SECTION 7 AND 34 OF THE KRR ACT.**

**EXHIBIT P2. COPY OF THE NOTICE NO.TALUK (RR8) FILE NO.2015/2719/8/600
DATED 21.4.15 ISSUED UNDER SECTION 7 AND 34 OF THE KRR ACT.**

EXHIBIT P3. COPY OF THE REQUEST DATED 28.4.15.

EXHIBIT P4. COPY OF THE REQUEST DATED 28.4.15.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15599 of 2015

Dated this the 29th day of June, 2015

J U D G M E N T

The petitioners impugn revenue recovery proceedings in this writ petition. The petitioners' case is that, they are neither assessee under the KVAT Act nor under the Agricultural Income Tax Act. The revenue recovery proceedings were initiated for demand under the KVAT Act as well as under the Agricultural Income Tax Act. It appears that, the entire demand is made by the 2nd respondent. The petitioners' case is that, they have not received any assessment order.

2. The learned Government Pleader on instructions submits that, the assessment order had been served on the petitioner on 06.03.2015 and the petitioners purposefully withholding the proceedings.

Taking note of the facts and circumstance, this writ petition is disposed of directing the petitioners to appear before the 2nd respondent on 08.07.2015. The 2nd respondent shall serve a copy of the order on the petitioners. Thereafter, it is open for the petitioners to challenge the assessment order in appropriate manner. To work out any alternate remedy, all revenue recovery proceedings against the petitioners shall be deferred for a period of two months.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.