

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 11TH DAY OF JUNE 2015/21ST JYAISHTA, 1937

WP(C).No.15657 of 2015 (F)

PETITIONER:

**SMT.JANAKI VENKITESWARAN,
W/O.LATE P.V.VENKITESWARAN,
THANKAM NIVAS,TEMPLE ROAD,
PERUMBAVOOR-683 542,
ERNAKULAM DISTRICT.**

BY ADV.SRI.O.D.SIVADAS

RESPONDENT:

**THE COMMERCIAL TAX OFFICER-1,
1ST CIRCLE,PERUMBAVOOR-683 542.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.15657 of 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS:

- P1 : COPY OF THE ASSESSMENT ORDER DTD.19.3.2008.**
- P2 : COPY OF THE ORDER DTD.27.10.2010 OF THE APPELLATE AUTHORITY.**
- P3 : COPY OF THE ORDER DTD.6.10.2014 ISSUED BY THE RESPONDENT.**
- P4 : COPY OF THE ORDER DTD.6.10.2014.**
- P5 : COPY OF THE DEATH CERTIFICATE DTD.27.10.2014 ISSUED BY THE
THRISSUR CORPORATION.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C).No. 15657 of 2015

Dated this the 11th day of June, 2015

J U D G M E N T

The petitioner is a widow of an assessee namely Sri.P.V.Venkiteswaran. Sri.P.V.Venkiteswaran passed away on 8.10.2014. Ext.P4 assessment order has been passed on 6.10.2014 by the authority under K.VAT Act.

2. The petitioner submits that on account of the ailment, her husband could not take part in the proceedings. It is pointed out by the learned counsel for the petitioner that the assessment has been now completed based on the remand order passed by the appellate authority. There are many issues relating to assessment.

3. In fact, the appellate authority remanded back the matter for reconsideration in the light of findings in the appeal. However, the assessee could not take advantage of the above direction for the simple reason that he suffered with serious diseases and died after prolonged treatment. No doubt, the petitioner made out a case for

reconsideration as the assessee could not take part in the proceedings for sufficient reasons.

4. In such circumstances, I am of the view, the petitioner should be given a sufficient opportunity to substantiate her contention. Accordingly impugned orders are set aside. The petitioner shall appear before the authority on 7.7.2015. Thereafter, the entire exercise shall be completed within a further period of three months.

The writ petition is disposed of as above.

Sd/

**A.MUHAMED MUSTAQUE,
JUDGE**

jm/