**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**MONDAY, THE 8TH DAY OF JUNE 2015/18TH JYAISHTA, 1937**

**WP(C).No. 17022 of 2015 (C)**
**----------------------------**

**PETITIONER :**
**------------------**

**MOHAMMED SHEREEF T.M., AGED 57 YEARS,**
**S/O.KUNHIKOYA, AGRICULTURIST, TIYANI MARAKKAKATH,**
**PATTARKADAVU P.O., MALAPPURAM DISTRICT, PIN - 676 519.**

**BY ADVS.SRI.M.P.RAMNATH**
**SRI.P.RAJESH (KOTTAKKAL)**

**RESPONDENTS:-:**
**-----------------------**

1. **COMMERCIAL TAX OFFICER-I**
   **OFFICE OF THE COMMERCIAL TAX OFFICER,**
   **DEPARTMENT OF COMMERCIAL TAXES, MANJERI,**
   **PIN - 676 121.**

2. **INTELLIGENCE OFFICER,**
   **OFFICE OF THE INTELLIGENCE OFFICER, SQUAD NO.1**
   **DEPARTMENT OF COMMERCIAL TAXES, CIVIL STATION, UP HILL**
   **MALAPPURAM, PIN - 676 505.**

3. **THE DISTRICT COLLECTOR,**
   **MALAPPURAM DISTRICT, CIVIL STATION, UP HILL**
   **MALAPPURAM, PIN - 676 505.**

4. **THE TAHSILDAR**
   **REVENUE RECOVERY, TALUK OFFICE, ERNAD,**
   **MANJERI, PIN - 676 121.**

5. **THE VILLAGE OFFICER,**
   **PANAKKAD VILLAGE, VILLAGE OFFICE, PANAKKAD,**
   **MALAPPURAM DISTRICT.**

**BY GOVERNMENT PLEADER SMT. LILLY K.T.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**bp**

WP(C).No. 17022 of 2015 (C)
----------------------------

## APPENDIX

PETITIONER(S)' EXHIBITS
-------------------------------------

EXHIBIT P1: THE TRUE PHOTOSTAT COPY OF THE TAX INVOICE NO.41 DATED 22.11.2013 ISSUED BY THE REGISTERED DEALER IN THE NAME OF THE PETITIONER.

EXHIBIT P2: THE TRUE PHOTOSTAT COPY OF THE REPLY DATED 06.02.2015 FILED BY THE PETITIONER.

EXHIBIT P3: THE FINAL ORDER OF ESCAPED ASSESSMENT ISSUED BY THE 1ST RESPONDENT DATED 11.02.2015.

EXHIBIT P4: THE TRUE PHOTOSTAT COPY OF THE POSTAL REGISTRATION COVER OF EXHIBIT P3.

EXHIBIT P5: THE TRUE PHOTOSTAT COPY OF THE REVENUE RECOVERY NOTICE DATED 23.05.2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

## A.MUHAMED MUSTAQUE, J.

*****************************************************

W.P.(C) No.17022 of 2015

*****************************************************

Dated this the 8th day of June, 2015

## JUDGMENT

The petitioner impugns escaped assessment and consequential Revenue Recovery Proceedings. The petitioner has a statutory remedy as against the order of escaped assessment.

In that view of the matter, the petitioner shall work out the statutory remedy. To work out the statutory remedy, the Revenue Recovery Proceedings shall be kept in abeyance for a period of two months.

The writ petition is disposed of as above.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE**

ln