

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

**PRESENT:**

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

**TUESDAY, THE 16TH DAY OF JUNE 2015/26TH JYAISHTA, 1937**

**WP(C).No. 17948 of 2015 (P)**  
-----

**PETITIONER(S):**  
-----

**M/S.CHIRAKEKKARAN GLASS HOUSE (P) LTD,  
DOOR NO.13/555, SAWMILL ROAD, KOORKENCHERY,  
THRISSUR-680 007,  
REPRESENTED BY ITS MANAGING DIRECTOR, SUNNY ANTO.C.**

**BY ADVS.DR.K.B.MUHAMED KUTTY (SR.)  
SRI.K.J.ABRAHAM  
SRI.NIKHIL JOHN  
AJAYAGOSH KUMAR**

**RESPONDENT(S):**  
-----

- 1. THE INTELLIGENCE OFFICER,  
SQUAD NO.II, DEPARTMENT OF COMMERCIAL TAXES,  
WEST FORT, THRISSUR-680 004.**
- 2. THE ASSISTANT COMMISSIONER (ASSMT),  
DEPARTMENT OF COMMERCIAL TAXES, SPECIAL CIRCLE,  
THRISSUR-680 004.**
- 3. THE DEPUTY COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 004.**

**BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 16-06-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**PJ**

APPENDIX

PETITIONER(S)' EXHIBITS  
-----

- EXT.P1. THE PETITIONER WAS SERVED WITH A PENALTY ORDER NO.ITC-43/2009 DATED 13TH JULY 2012.
- EXT.P2. TRUE COPY OF THE JUDGMENT IN WPC NO.22533/2012 DATED 29/1/2012.
- EXT.P3. TRUE COPY OF THE REVISION IN FORM NO.29 DATED 7/8/2013.
- EXT.P4. TRUE COPY OF THE STAY ORDER IN KVATA NO.2438/2013 DATED 5/11/2013.
- EXT.P5. TRUE COPY OF THE LETTER DATED 29/8/2013.
- EXT.P6. TRUE COPY OF THE 2ND PENALTY ORDER NO.ITC 43/2009-10 DATED 8/7/2014.
- EXT.P7. TRUE COPY OF THE ORDER IN WPC NO.20889/2014 DATED 29/8/2014.
- EXT.P8. TRUE COPY OF FORM NO.29 REVISION DATED 17/9/2014.
- EXT.P9. TRUE COPY OF FORM NO.30 STAY PETITION DATED 17/9/2014.
- EXT.P10. TRUE COPY OF THE POSTING NOTICE KVATRP 258/14 DATED 19/9/2014.
- EXT.P11. TRUE COPY OF FORM NO.30 APPLICATION FOR ADVANCE HEARING DATED 9/6/2015.
- EXT.P12. TRUE COPY OF FORM NO.17 NOTICE DATED 6/5/2015.

RESPONDENT(S)' EXHIBITS  
-----

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

**A.MUHAMED MUSTAQUE, J.**

-----  
W.P.(C) No.17948 of 2015  
-----

Dated this the 16<sup>th</sup> day of June, 2015

**J U D G M E N T**

The petitioner's only relief before this Court is an early disposal of Exts.P3 and P8 revisions filed against Exts.P1 and P6 penalty orders.

2. The learned counsel for the petitioner submitted that, the petitioner has already remitted certain amount pursuant to the penalty orders. It is also submitted that, based on the penalty orders, the Assessing Authority is now proposed to conclude the assessment orders. Ext.P12 notice was also issued by the 1<sup>st</sup> respondent.

3. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

4. Considering the facts and circumstances, I am of the view that, Exts.P3 and P8 revisions shall be disposed of within a period of three months from the date of receipt of a copy of this judgment, after notice to the petitioner.

This writ petition is disposed of as above.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE.**