

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.M.SHAFFIQUE

WEDNESDAY, THE 16TH DAY OF JANUARY 2013/26TH POUSHA 1934

WP(C).No. 21381 of 2013 (W)

PETITIONER(S) :

GIRISH
S/O.GOVINDAN KUTTY, "SAMEEKSHA", KAITHALI NAGAR
MELEPATTAMBI P.O, PALAKKAD.

BY ADV. SRI.P.K.ABOOBACKER(EDAPPALLY)

RESPONDENT(S) :

1. THE ASSESSMENT OFFICER
UNDER THE BUILDING AND OTHER CONSTRUCTION
WORKERS WELFARE CESS ACT
OFFICE OF THE DISTRICT LABOUR OFFICER,
PALAKKAD, PIN - 678011

2. THE DISTRICT COLLECTOR,
PALAKKAD DISTRICT - 675 013

3. THE VILLAGE OFFICER,
PATTAMBI VILLAGE, PALAKKAD DISTRICT - 675 013

BY GOVERNMENT PLEADER SRI. P.K. ABDUL REHMAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 16-01-2013, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1: THE TRUE PHOTO COPY OF THE
ASSESSMENT NOTICE DATED NIL ISSUED BY THE
1ST RESPONDENT TO THE PETITIONER.

EXHIBIT P2: THE TRUE PHOTO COPY OF THE
OBJECTION DATED 30.11.2011 FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT.

EXHIBIT P3: TRUE PHOTO COPY OF THE
ASSESSMENT NOTICE DATED 10.4.2012 ISSUED BY
THE 1ST RESPONDENT TO THE PETITIONER.

EXHIBIT P4: THE TRUE PHOTO COPY OF THE
OBJECTION DATED 19.4.2012 FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT.

EXHIBIT P5: THE TRUE PHOTO COPY OF THE
ORDER DATED 5.10.2012 ISSUED BY THE 1ST
RESPONDENT TO THE PETITIONER.

EXHIBIT P6: THE TRUE PHOTO COPY OF THE
OBJECTION DATED 29.10.2012 FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT.

/true copy/

P.S. to Judge

A.M.SHAFFIQUE, J.

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W.P. (C) No. 21381 of 2013 – W
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Dated this the 16th day of January, 2015

JUDGMENT

Petitioner challenges Ext. P5 an order passed by the Assessment Officer under the Building and Other Construction Workers Welfare Cess Act, 1996, calling upon the petitioner to pay an amount of Rs. 24,342/- as Cess and computing the construction cost of the building at Rs. 24, 34,230/-. According to the petitioner, he has filed objection to the earlier notices Exts. P1 and P3 by submitting Exts. P2 and P4. But, he was not heard in the matter and assessment order has been passed as Ext. P5. Petitioner has also submitted Ext. P6 which was also not considered.

2. Having regard to the fact that petitioner was not given

an opportunity for hearing, I am of the view that the impugned order is liable to be set aside as it is in violation of the principles of natural justice.

In the result, Ext. P5 is set aside. There will be a direction to the first respondent to re-consider the entire matter after giving notice to the petitioner and after passing a reasoned order in the matter. This Writ Petition is disposed of as above.

Sd/-A.M.SHAFIQUE,
JUDGE

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/truecopy/

P.S.toJudge