

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 3RD DAY OF JULY 2015/12TH ASHADHA, 1937

WP(C).No. 20032 of 2015 (D)

PETITIONER:

**K.SUDHEESAN, PROPRIETOR,
G.P.CEMENTS, KAREELAKULANGARA,
ALAPPUZHA DISTRICT.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT:

**COMMERCIAL TAX OFFICER, HARIPAD,
ALAPPUZHA DISTRICT, PIN-690510.**

BY SENIOR GOVERNMENT PLEADER SMT SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 20032 of 2015 (D)

APPENDIX

PETITIONER'S EXHIBITS:

EXT. P1 : COPY OF NOTICE DATED 29.10.2013 ISSUED BY THE RESPONDENT
FOR THE YEAR 2011-12.

EXT. P2 : COPY OF REPLY DATED 12.11.2013.

EXT. P3 : COPY OF ORDER 31.3.2015 ISSUED BY THE RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20032 of 2015

Dated this the 3rd day of July, 2015

J U D G M E N T

The petitioner based on Ext.P1 proposal gave Ext.P2 reply along with certain other details to substantiate the petitioner's objections in Ext.P2. The petitioner also sought for further opportunity of hearing in the matter.

2. Overlooking the above facts, the assessment has been completed and petitioner's contentions have been repelled stating that, the petitioner failed to prove the case with supporting evidences.

3. It is not seen whether any opportunity has been given to the petitioner. However, it is evident that, the petitioner's objection as well as the supporting evidences produced along with objection have not been adverted. Compliance of process is a substantial compliance in terms of adverting to the objections relied by the assessee.

4. In that view of the matter, on account of non compliance of primary rule of observance of natural justice, the impugned order is untenable and accordingly, the same is set aside. The petitioner shall appear before the respondent on 22.07.2015 at 11.00 a.m. The entire exercise shall be completed, after adverting to the petitioner's objections and materials placed by the petitioner and

also after hearing the petitioner, within a further period of six weeks.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV