

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 22ND DAY OF JULY 2015/31ST ASHADHA, 1937

WP(C).No. 20346 of 2015 (P)

PETITIONER(S):

**CARBORUNDUM UNIVERSAL LTD.,
P.B NO. 3, NALUKETTU, KORATTY,
THRISUR - 680 308,
REPRESENTED BY SR.MANAGER (ACCOUNTS) SRI.VISHNUPRASAD K.**

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

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE,
COMMERCIAL TAX COMPLEX, POOTHOLE, THRISSUR - 680 004.**
- 2. INSPECTION ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, IRINGALAKUDA, THRISSUR DISTRICT.**
- 3. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX, POOTHOLE,
THRISSUR - 680 004.**

BY GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
22-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

P1(A) - COPY OF APPLICATIONS IN FORM 25 DT. 25.4.06 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P1(B) - COPY OF APPLICATIONS IN FORM 25 DT. 10.5.06 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P1(C) - COPY OF APPLICATIONS IN FORM 25 DT. 10.5.06 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P2- COPY OF APPLICATIONS IN FORM 25 DT. 20.12.2006 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P2(A) - COPY OF APPLICATIONS IN FORM 25 DT. 10.4.07 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P3 - COPY OF ANNUAL RETURN FOR THE YEARS 2008-2009.

P3(A) - COPY OF THE ANNUAL RETURN FOR THE YEAR 2009-2010.

P4 - COPY OF ASSESSMENT ORDER DT. 31.01.14 FOR THE YEAR 2008-2009.

P4(A) - COPY OF ASSESSMENT ORDER DT. 23.01.14 FOR THE YEAR 2009-2010.

P5 - COPY OF LETTER DT. 13.3.14 FOR THE YEARS 2008-2009.

P5(A) - COPY OF LETTER DT. 13.3.14 FOR THE YEAR 2009-2010.

P6 - COPY OF LETTER DT. 19.2.15 FOR THE YEAR 2008-2009.

P6(A) - COPY OF LETTERS DT. 19.2.15 FOR THE YEAR 2009-2010.

P7 - COPY OF RECTIFIED ORDER DT. 27/2/15 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2008-2009.

P8 - COPY OF DEMAND NOTICE DT. 18.2.15 ISSUED BY THE 2ND RESPONDENT UNDER THE REVENUE RECOVERY ACT.

P9 - COPY OF LETTER DT. 02.07.15 ADDRESSED TO THE THIRD RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20346 of 2015

Dated this the 22nd day of July, 2015

JUDGMENT

The petitioner in respect of the assessment years 2008-2009 and 2009-2010, have filed an application for rectification. The rectification application has been considered in respect of the assessment year 2008-2009 and modified order has been passed. The modified order is produced as Ext.P7 dated 27.2.2015. However, it is seen that no order has been passed on the application for rectification for the assessment year 2009-2010. The petitioner now threatened with recovery for the assessment year 2009-2010.

2. In view of modification order for the year 2008-2009, the recovery demanded in Ext.P8 is set aside. However, in respect of the assessment year 2009-2010, that can be proceeded only based on the order to be passed by the first respondent on Ext.P5. Accordingly, following directions are issued:

1. The first respondent is directed to pass appropriate

orders in respect of the rectification application submitted by the petitioner for the assessment year 2009-2010 within a period of one month, if not already passed.

2. The recovery proceedings for the year 2009-2010 is deferred till the decision on the application for rectification is disposed of and the recovery would depend upon the outcome of such application.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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