

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 9TH DAY OF JULY 2015/18TH ASHADHA, 1937

WP(C).No. 20708 of 2015 (K)

PETITIONER(S) :

**K.P.JOHNY, S/O.PAILY,
MANAGING DIRECTOR, M/S.SAJO POLYTEK PVT. LTD.,
KANNAMPUZHA HOUSE,MEKKAD P.O.,
NEDUMBASSERY, PIN- 683 589, ERNAKULAM DISTRICT.**

BY ADV. SRI.WILSON URMESE

RESPONDENT(S) :

- 1. THE TAHSILDAR,
ALUVA- 683 101.**
- 2. THE DISTRICT COLLECTOR, CIVIL STATION,
KAKKANAD, KOCHI- 682 030.**

BY SR. GOVERNMENT PLEADER SMT.SHOBA ANNAMME EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 20708 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS :

- P1: TRUE COPY OF THE ACKNOWLEDGMENT IN THE MATTER OF SSI
REGISTRATION WITH NO.32/008/1/2/19154, PART-II DATED 19.09.2014 OF
THE DISTRICT INDUSTRIES CENTRE, ERNAKULAM.**
- P2: TRUE COPY OF THE ORDER OF ASSESSMENT C3-23613/14
DATED 17.06.2015 OF THE 1ST RESPONDENT.**
- P3: TRUE COPY FO THE NOTICE NO.C3-23613/14 DATED 17.06.2015 OF
THE 1ST RESPONDENT.**
- P4: TRUE COPY OF THE JUDGMENT DATED 28.11.2014 IN WP(C) NO.7454/2009**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20708 of 2015

Dated this the 9th day of July, 2015

J U D G M E N T

The petitioner claims that, he has constructed a factory building and he is entitled for exemption in terms of Section 3(1)(b) of Kerala Building Tax Act, 1975. It is further submitted that, without considering the petitioner's objections, Ext.P2 order of assessment has been passed.

2. Considering the facts and circumstances, I am of the view that, the assessment order has to be re-considered in the light of the claims of the petitioner.

Therefore, this writ petition is disposed of with the following directions :

1. The impugned order is set aside.
2. The petitioner shall produce all the relevant materials before the 1st respondent on 03.08.2015.
3. Thereafter, after adverting to the above and objections if any, the authority shall conclude the proceedings within a further period of two months.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.