IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 14TH DAY OF JULY 2015/23RD ASHADHA, 1937

WP(C).No. 21122 of 2015 (M)

PETITIONER :

**J.J. AUTOMOBILES, AGED 42 YEARS,
CHAVAKKADU, PINCODE 680506, THRISSUR DISTRICT
REPRESENTED BY ITS MANAGING PARTNER SRI. E.J. JOFFY.**

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENTS :
----

1. **THE COMMERCIAL TAX OFFICER,
CHAVAKKAD, PIN - 680506, THRISSUR DISTRICT**

2. **THE AUTHORISED OFFICER (DT (RR),
TALUK OFFICE, THALAPPILLY, THRISSUR DISTRICT,
VADAKKANCHERY, POST, PIN - 680682.**

R1 & R2 BY GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 21122 of 2015 (M)

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF THE NOTICE DT 7/2/2015.

P2: COPY OF THE REPLY DT 21/3/2015 SUBMITTED BY THE PETITIONER.

P3: COPY OF THE MONTHLY RETURN FOR THE MONTH JUNE 2014 DT 01/04/2015

P3(a): COPY OF THE MONTHLY RETURN FOR THE MONTH JULY 2014 DT 01/04/2015.

P3(b): COPY OF THE MONTHLY RETURN FOR THE MONTH AUGUST 2014 DT 01/04/2015.

P3(c): COPY OF THE MONTHLY RETURN FOR THE MONTH SEPTEMBER 2014 DT 01/04/2015.

P3(d): COPY OF THE MONTHLY RETURN FOR THE MONTH OCTOBER 2014 DT 01/04/2015.

P3(e): COPY OF THE MONTHLY RETURN FOR THE MONTH NOVEMBER 2014 DT 01/04/2015.

P3(f): COPY OF THE MONTHLY RETURN FOR THE MONTH DECEMBER 2014 DT 01/04/2015.

P4: COPY OF THE LETTER DT 01/04/2015 SHOWING THE CLOSURE OF THE BUSINESS ON 28/2/2015.

P5: COPY OF THE ASSESSMENT ORDER DT 25/3/2015.

P6: COPY OF THE RECTIFICATION PETITION DT 28/4/2015.

P6(a): COPY OF THE REMINDER ON EXT.P6 DT 30/6/2015.

P7: COPY OF THE RECOVERY NOTICE DT 3/6/2015.

P8: COPY OF THE JUDGMENT IN THE CASE OF GOVERNMENT WOOD WORK SHOP VS,. STATE OF KERALA REPORTED AS 1987(1) KLT 804

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

****

W.P.(C) No.21122 of 2015

****

Dated this the 14th day of July, 2015

JUDGMENT

The petitioner, impugning assessment order for the months from June to December, 2014, have approached this Court.

2. The petitioner submits that they have closed down the business on account of the dispute with the building owner. They could not respond to the notice properly. The petitioner submits that they submitted online return on 1.4.2015. It is further submitted that on the same day, they received Ext.P5 assessment order. The petitioner also appears to have filed rectification petition by Ext.P6. It appears that the above petition is pending. In the impugned order itself, it is noted that the petitioner neither filed reply to the notice nor filed return for the above period.

3. The impugned order is as a result of latches on the part of the petitioner. The petitioner have filed return on 1.4.2015 after the order has been passed. I am of the view, substantial justice demands reconsideration of the matter in the light of the return

submitted by the petitioner. However, latches cannot be left with impunity. Therefore, it is appropriate to impose costs of Rs.10,000/ within two weeks. The petitioner shall pay Rs.5,000/- to the Government Account No.0040-00-1119109 and the balance amount of Rs.5,000/- to the Kerala Mediation Centre attached to the High Court. The petitioner shall appear before the first respondent on 6.8.2015 at 11 a.m. Thereafter, appropriate orders shall be passed by the first respondent after hearing the petitioner. It is made clear that the petitioner will be entitled for benefit of this judgment only if they remit the amounts as above. Therefore, in the light of the directions as above, revenue recovery proceedings are directed to be deferred in tune with the above directions.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

ln