**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**TUESDAY, THE 4TH DAY OF AUGUST 2015/13TH SRAVANA, 1937**

**WP(C).No. 23174 of 2015 (V)**
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**PETITIONER(S):**
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**A.K.SASIDHARAN, AGED 44 YEARS,**
**S/O.KRISHNANKUTTY GUPTAN, ACHARATH HOUSE,**
**VAZHAMPURAM P.O., KARAKKURISSI, MANNARKKAD,**
**PALAKKAD.**

**BY ADVS.SRI.K.ABDUL JAWAD**
**SRI.ABDUL MAJEED.N**
**SMT.V.K.ANJU**

**RESPONDENT(S):**
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1. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM - 682 031.**

2. **THE ASSISTANT COMMISSIONER (ASSESSMENT), COMMERCIAL TAXES, SPECIAL CIRCLE, PALAKKAD - 678 595.**

3. **THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, PALAKKAD - 678 595.**

**BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**msv/**

**WP(C).No. 23174 of 2015 (V)**
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## APPENDIX

**PETITIONER(S)' EXHIBITS:**
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**EXT.P1: TRUE COPY OF THE ORDER DTD.27.7.2013 ISSUED BY THE 2ND RESPONDENT.**

**EXT.P2: TRUE COPY OF THE ORDER DTD.23.2.2015 IN APPEAL NO.KVATA 2635/13 BY THE 1ST RESPONDENT.**

**EXT.P3: TRUE COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE APPELLATE TRIBUNAL, PALAKKAD.**

**EXT.P4: TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DTD.2.7.2015 ISSUED BY THE 2ND RESPONDENT.**

**EXT.P5: TRUE COPY OF THE APPLICATION 22.7.2015 SUBMITTED BY THE APPLICANT BEFORE THE 2ND RESPONDENT.**

**EXT.P6: TRUE COPY OF THE RECEIPT OF REMITTANCE OF FEE FOR ISSUING DELIVERY NOTE BOOK.**

**RESPONDENT(S)' EXHIBITS:**
**----------------------------------------**

**NIL**

**//TRUE COPY//**

**P.S.TO JUDGE**

Ms**v/**

**A. MUHAMED MUSTAQUE, J.**

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**W.P(C). No. 23174 of 2015**

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**Dated this the 4th day of August, 2015**

**<u>J U D G M E N T</u>**

The petitioner is a registered dealer. He has approached this Court on account of non-issuance of delivery note book.

2. It is submitted by the learned Government Pleader that, based on the assessment for the year 2009-2010, an amount of ₹13,00,000/- due from the petitioner. Therefore, the petitioner being a defaulter he cannot be issued with delivery note.

3. Petitioner submits that he has already approached the Tribunal and the matter is pending. The petitioner is running a business and there is no provision as such to withhold the delivery note book. The respondents are free to proceed against the petitioner for recovery of the amount due. With that liberty there shall be a direction to the respondent to issue delivery note book to the petitioner, forthwith. If the delivery note has to be issued by online, the respondent shall also make facility to obtain through online.

This writ petition is disposed of.

Sd/-

**A. MUHAMED MUSTAQUE, JUDGE.**

Pn