

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 5TH DAY OF AUGUST 2015/14TH SRAVANA, 1937

WP(C).No. 23667 of 2015 (G)

PETITIONER :

**ERNAKULAM TOURIST BUNGLOW
(THE METROPOLIAN)
BEAUMONDE THE FERN
NEAR SOUTH RAILWAY STATION
ERNAKULAM
(REPRESENTED BY THE MANAGING PARTNER
SRI. DEEPAK SATYAPALAN)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR
SMT.V.PSEENA DEVI**

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER
3RD CIRCLE, CLASS TOWERS
ERNAKULAM – 682 015.**
- 2. COMMERCIAL TAX OFFICER (LUXURY TAX)
CLASS TOWERS, ERNAKULAM – 682 015.**
- 3. INTELLIGENCE OFFICER (IB),
EDAPPALLY, ERNAKULAM – 682 024.**
- 4. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM – 682 015.**
- 5. DEPUTY COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM – 682 015.**
- 6. DEPUTY TAHSILDAR (RR)
TALUK OFFICE, KANAYANNOOR
ERNAKULAM – 682 037.**
- 7. MANAGER
CANARA BANK, ERNAKULAM
BROADWAY BRANCH – 682 031.**

R1 TO R6 BY GOVT. PLEADER SRI. BOBBY JOHN PULIKKAPARAMBIL

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT-P1:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR AUG -13.
- EXHIBIT-P2:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR SEP-13.
- EXHIBIT-P3:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR OCT-13.
- EXHIBIT-P4:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR NOV-13.
- EXHIBIT-P5:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR DEC-13.
- EXHIBIT-P6:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR JAN-14.
- EXHIBIT-P7:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR FEB-14.
- EXHIBIT-P8:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR MAR-14.
- EXHIBIT-P9:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR APR-14.
- EXHIBIT-P10:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR MAY-14.
- EXHIBIT-P11:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR JUN-14.
- EXHIBIT-P12:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR JUL-14.
- EXHIBIT-P13:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR AUG-14.

(Contd...)

EXHIBIT-P14:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR SEP-14.
EXHIBIT-P15:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR 2011-2012.
EXHIBIT-P16:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR 2012-13.
EXHIBIT-P17:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR 2014-2015.
EXHIBIT-P18:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE INTELLIGENCE OFFICER, SQUAD NO VIII UNDER THE KVAT ACT FOR 2011-12.
EXHIBIT-P19:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR AUG-13.
EXHIBIT-P20:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR DEC-13.
EXHIBIT-P21:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR FEB-14.
EXHIBIT-P22:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR APR-14.
EXHIBIT-P23:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR MAY-14.
EXHIBIT-P24:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR JUN-14.
EXHIBIT-P25:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR JUL-14.
EXHIBIT-P26:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR AUG-14.
EXHIBIT-P27:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR SEP-14.
EXHIBIT-P28:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR OCT-14.
EXHIBIT-P29:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR NOV-14.
EXHIBIT-P30:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR DEC-14.
EXHIBIT-P31:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KVAT ACT FOR MAY-15.

(Contd...)

EXHIBIT-P32:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE KVAT ACT FOR 2010-2011.
EXHIBIT-P33:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE KVAT ACT 2011-2012.
EXHIBIT-P34:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE KVAT ACT 2012-2013.
EXHIBIT-P35:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE KVAT ACT 2013-2014.
EXHIBIT-P36:	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE KVAT ACT FOR 2014-15.
EXHIBIT-P37:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR AUG-13.
EXHIBIT-P38:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR SEP-13.
EXHIBIT-P39:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR OCT-13.
EXHIBIT-P40:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR NOV-13.
EXHIBIT-P41:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR DEC-13.
EXHIBIT-P42:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR JAN-14.
EXHIBIT-P43:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR FEB-14.
EXHIBIT-P44:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR MAR-14.
EXHIBIT-P45:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR 2011-2012.
EXHIBIT-P46:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE KGST ACT FOR 2012-2013.
EXHIBIT-P47:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR AUG-13.
EXHIBIT-P48:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR SEP-13.
EXHIBIT-P49:	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR OCT-13.

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EXHIBIT-P50: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR NOV-13.

EXHIBIT-P51: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR DEC-13.

EXHIBIT-P52: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR JAN-14.

EXHIBIT-P53: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR FEB-14.

EXHIBIT-P54: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR MAR-14.

EXHIBIT-P55: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR APR-14.

EXHIBIT-P56: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR MAY-14.

EXHIBIT-P57: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR JUN-14.

EXHIBIT-P58: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR JUL-14.

EXHIBIT-P59: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR AUG-14.

EXHIBIT-P60: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR SEP-14.

EXHIBIT-P61: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR OCT-14.

EXHIBIT-P62: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR NOV-14.

EXHIBIT-P63: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR DEC-14.

EXHIBIT-P64: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR JAN-15.

EXHIBIT-P65: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR FEB-15.

EXHIBIT-P66: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR MAR-15.

EXHIBIT-P67: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT UNDER THE LT ACT FOR APR-15.

(Contd...)

- EXHIBIT-P68: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 2ND RESPONDENT UNDER THE LT ACT FOR SEPT 13 & OCTOBER 13.
- EXHIBIT-P69: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 2ND RESPONDENT UNDER THE LT ACT FOR NOV 13 & DEC 13.
- EXHIBIT-P70: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 2ND RESPONDENT UNDER THE LT ACT FOR JAN-14.
- EXHIBIT-P71: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 2ND RESPONDENT UNDER THE LT ACT FOR FEB 14 & MARCH 14.
- EXHIBIT-P72: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR 2013-2014.
- EXHIBIT-P73: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE INTELLIGENCE OFFICER, SQUAD NO VIII, ERNAKULAM UNDER THE LT ACT FOR 2014-2015.
- EXHIBIT-P74: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR AUG-13.
- EXHIBIT-P75: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR SEP-13.
- EXHIBIT-P76: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR OCT-13.
- EXHIBIT-P77: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR NOV-13.
- EXHIBIT-P78: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR DEC-13.
- EXHIBIT-P79: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR JAN-14.
- EXHIBIT-P80: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR FEB-14.
- EXHIBIT-P81: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR MAR-14.
- EXHIBIT-P82: TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 3RD RESPONDENT UNDER THE LT ACT FOR APR-14.
- EXHIBIT-P83: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P1 BEFORE THE 4TH RESPONDENT.
- EXHIBIT-P84: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P2 BEFORE THE 4TH RESPONDENT.

(Contd...)

EXHIBIT-P85:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P3 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P86:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P4 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P87:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P5 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P88:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P6 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P89:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P7 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P90:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P8 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P91:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P9 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P92:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P10 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P93:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P11 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P94:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P12 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P95:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P13 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P96:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P14 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P97:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR STAY FILED AGAINST EXT-P15 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P98:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P16 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P99:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR STAY FILED AGAINST EXT-P17 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P100:	TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & EARLY HEARING FILED AGAINST EXT-P18 BEFORE THE 4TH RESPONDENT.
EXHIBIT-P101:	TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P19 BEFORE THE 5TH RESPONDENT.

(Contd...)

EXHIBIT-P102: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P20 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P103: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P21 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P104: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P22 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P105: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P23 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P106: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P24 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P107: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P25 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P108: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P26 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P109: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P27 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P110: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P28 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P111: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P29 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P112: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P30 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P113: TRUE COPIES OF THE REVISION, APPLICATION FOR STAY FILED AGAINST EXT-P31 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P114: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P32 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P115: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P33 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P116: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P34 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P117: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P35 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P118: TRUE COPIES OF THE REVISION, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P36 BEFORE THE 5TH RESPONDENT.

EXHIBIT-P119: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P37 BEFORE THE 4TH RESPONDENT.

(Contd...)

EXHIBIT-P120: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P38 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P121: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P39 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P122: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P40 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P123: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P41 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P124: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P42 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P125: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P43 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P126: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P44 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P127: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P45 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P128: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P46 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P129: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P47 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P130: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P48 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P131: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P49 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P132: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P50BEFORE THE 4TH RESPONDENT.

EXHIBIT-P133: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P51 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P134: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P52 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P135: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P53 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P136: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P54 BEFORE THE 4TH RESPONDENT.

(Contd...)

EXHIBIT-P137: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P55 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P138: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P56 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P139: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P57 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P140: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P58 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P141: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P59 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P142: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P60 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P143: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P61 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P144: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P62 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P145: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P63 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P146: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P64 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P147: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P65 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P148: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P66 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P149: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P67 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P150: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P68 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P151: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P69 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P152: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P70 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P153: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P71 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P154: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P72 BEFORE THE 4TH RESPONDENT.

(Contd...)

EXHIBIT-P155: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P73 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P156: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P74 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P157: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P75 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P158: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P76 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P159: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P77 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P160: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P78 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P161: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P79 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P162: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P80 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P163: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P81 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P164: TRUE COPIES OF THE APPEAL, APPLICATIONS FOR DELAY & STAY FILED AGAINST EXT-P82 BEFORE THE 4TH RESPONDENT.

EXHIBIT-P165: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1184/7/802/18-6-15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P166: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1185/7/802/18-6-15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P167: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1186/7/802/18-6-15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P168: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1188/7/802/18-6-15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P169: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1189/7/802/18-6-15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P170: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1190/7/802/18-6-15 ISSUED BY THE 6TH
RESPONDENT.

(Contd..)

EXHIBIT-P171:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1191/7/802/18-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P172:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1187/7/802/18-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P173:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1136/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P174:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1137/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P175:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1138/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P176:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1139/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P177:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1140/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P178:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1141/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P179:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1142/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P180:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1143/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P181:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1144/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P182:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1145/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.
EXHIBIT-P183:	TRUE COPY OF THE DEMAND NOTICE NO. 2015/1146/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

(Contd...)

EXHIBIT-P184: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1147/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P185: TRUE COPY OF THE DEMAND NOTICE
NO.2015/1148/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P186: TRUE COPY OF THE DEMAND NOTICE
NO.2015/1149/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P187: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1150/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P188: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1151/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P189: TRUE COPY OF THE DEMAND NOTICE
NO.2015/1152/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P190: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1153/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P191: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1154/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P192: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1155/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P193: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1156/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P194: TRUE COPY OF THE DEMAND NOTICE
NO 2015/1157/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P195: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1073/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P196: TRUE COPY OF THE DEMAND NOTICE
NO.2015/1074/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P197: TRUE COPY OF THE DEMAND NOTICE
NO.2015/1167/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P198: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1168/7/802/12-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P199: TRUE COPY OF THE DEMAND NOTICE
NO.2015/1365/7/802/25-6-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P200: TRUE COPY OF THE DEMAND NOTICE
NO .2015/1370/7/802/3-7-15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT-P201: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1371/7/802/3-7 -15 ISSUED BY THE 6TH RESPONDENT.

(Contd...)

EXHIBIT-P202: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1158/7/802/12-6 -15 ISSUED BY THE 6TH RESPONDENT

EXHIBIT-P203: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1159/7/802/12-6 -15 ISSUED BY THE 6TH RESPONDENT

EXHIBIT-P204: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1160/7/802/12-6 -15 ISSUED BY THE 6TH RESPONDENT

EXHIBIT-P205: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1161/7/802/12-6 -15 ISSUED BY THE 6TH RESPONDENT

EXHIBIT-P206: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1162/7/802/12-6 -15 ISSUED BY THE 6TH RESPONDENT

EXHIBIT-P207: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1163/7/802/12-6 -15 ISSUED BY THE 6TH RESPONDENT

EXHIBIT-P208: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1164 /7/802/12-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P209: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1075 /7/802/12-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P210: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1076 /7/802/12-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P211: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1172 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P212: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1173 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P213: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1174 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P214: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1175 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P215: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1176 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P216: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1177 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.

(Contd..)

- EXHIBIT-P217: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1178 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P218: TRUE COPY OF THE DEMAND NOTICE
NO.2015/1179 /7/802/18-6 -15 ISSUED BY THE 6TH RESPONDENT.
- EXHIBIT-P219: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1180 /7/802/18-6 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P220: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1372 /7/802/3-7 -15 ISSUED BY THE 6TH RESPONDENT.
- EXHIBIT-P221: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1373 /7/802/3-7 -15 ISSUED BY THE 6TH RESPONDENT
- EXHIBIT-P222: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1399 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P223: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1400 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P224: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1401/7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P225: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1402 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P226: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1403 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P227: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1404 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P228: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1405 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.
- EXHIBIT-P229: TRUE COPY OF THE DEMAND NOTICE
NO. 015/1406 /7/802/14-7 -15 ISSUED BY THE 6TH RESPONDENT.
- EXHIBIT-P230: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1407/7/802/14-7 -15 ISSUED BY THE 6TH RESPONDENT

(Contd...)

WP(C).No. 23667 of 2015 (G)

EXHIBIT-P231: TRUE COPY OF THE DEMAND NOTICE
NO. 2015/1408 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.

EXHIBIT-P232: TRUE COPY OF THE DEMAND NOTICE
NO 2015/1409 /7/802/14-7 -15 ISSUED BY THE 6TH
RESPONDENT.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23667 of 2015

Dated this the 5th day of August, 2015

JUDGMENT

The petitioner is a registered dealer. They have approached this Court challenging Exts.P1 to P82 orders. The above orders are comprised under the Kerala Value Added Tax Act, Kerala General Sales Tax Act and the Kerala Tax on Luxuries Act. The penalty orders have also passed corresponding to the assessment orders. They have filed appeals and revisions against those orders. They have also filed delay condonation applications and stay applications.

2. The petitioner have approached this Court on account of coercive steps taken to recover the demand pursuant to Exts.P1 to P82 orders. The petitioner submits that their facility for e-filing has been blocked. The petitioner also submits that their Bank account also has been attached.

2. It is to be noted that the petitioner did not respond to any of the proposals, either the assessment orders under the KVAT

Act or Luxury Tax Act and also in regard to the penalty proceedings. The petitioner submits that there was a reconstitution of the firm and on account of change of Abkari policies, they were unable to carry out Bar in the premises. It is submitted that now they are attempting to revamp the entire business. It is also submitted that the petitioner is prepared to pay a portion of the demand and the entire proceedings may be directed to be reconsidered.

3. Admittedly, the petitioner did not produce any books of accounts in any of the proceedings. This Court is of the view that issuing a direction to consider the appeals and revisions in this matter, as far as the petitioner is concerned, would be a futile exercise as they have not produced any books of accounts before the Assessing Authority.

4. Taking note of the willingness of the petitioner, i.e., they are prepared to pay the portion of the amount demanded, this Court is of the view that an opportunity should be given to the petitioner in all proceedings on payment of Rs.1 crore as against the total demand of Rs.4.6 crores. The petitioner have agreed to deposit Rs.1 crore in equal monthly instalments.

In that view of the matter, the following directions are issued:

- i. The petitioner shall deposit Rs.1 crore in four equal monthly instalments as below:
 - a. The petitioner shall deposit Rs.25 lakhs on or before 20.8.2015.
 - b. Thereafter, the petitioner shall remit another Rs.25 lakhs on or before 15.9.2015
 - c. Then remit Rs.25 lakhs each on or before 15.10.2015 and on 15.11.2015.
- ii. The e-filing facility shall be restored to the petitioner forthwith.
- iii. The attachment effected in the Bank account and all coercive steps shall stand withdrawn.
- iv. The petitioner shall also withdraw the appeals and revisions within ten days from today and file memos to that effect before the Appellate Authority and the Revisional Authority.
- v. The appeals and revisions shall be treated as withdrawn.

- vi. If the petitioner complies the above conditions, on compliance the Authority shall reconsider the matter afresh and all assessment orders and penalty orders will deem to have been set aside by the directions of this Court.
- vii. If the petitioner fails to honour any of the conditions as above, the respondents are free to recover the entire amount due to them.
- viii. The Assessing Authority shall give ample opportunity to the petitioner to produce books of accounts and other accounts.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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