

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 7TH DAY OF AUGUST 2015/16TH SRAVANA, 1937

WP(C).No. 23670 of 2015 (G)

PETITIONER :

**P.A.THOMAS, S/O.ANTONY,
PLAKKAL HOUSE, PALLIPPURAM P.O., VIA. MALA,
THRISSUR DISTRICT.**

**BY ADVS.SRI.G.HARIHARAN
SRI.PRAVEEN.H.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
KODUNGALLUR, THRISSUR DISTRICT - 680 664.**
- 2. DEPUTY TAHSILDAR (R.R),
KODUNGALLUR - 680 664.**
- 3. THE VILLAGE OFFICER,
POYYA VILLAGE, KODUNGALLUR TALUK,
THRISSUR DISTRICT - 680 664.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1: TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 7 OF THE REVENUE RECOVERY ACT DATED 19.6.2015 ISSUED BY THE 1ST RESPONDENT ON BEHALF OF THE 3RD RESPONDENT DEMANDING A SUM OF RS.8,881/-
- EXT.P-2: TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 34 OF THE REVENUE RECOVERY ACT DATED 19.6.2015 ISSUED BY THE 1ST RESPONDENT ON BEHALF OF THE 3RD RESPONDENT DEMANDING A SUM OF RS.8,881/-
- EXT.P-3: TRUE COPY OF THE ORDER DATED 19.1.2015 ISSUED BY THE 1ST RESPONDENT FOR REALIZATION OF PENALTY OF RS,10,000/-
- EXT.P-4: TRUE COPY OF THE AUDIT REPORT ALONG WITH THE RETURN SUBMITTED IN FORM 13 BY THE PETITIONER BEFORE THE 1ST RESPONDENT
- EXT.P-5: TRUE COPY OF THE OBJECTION DATED 31.1.2015 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
- EXT.P-6: TRUE COPY OF THE DEATH INTIMATION CARD RELATING TO THE DEATH OF THE PETITIONER'S FATHER ON 20.1.2015

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23670 of 2015

Dated this the 7th day of August, 2015

J U D G M E N T

The petitioner challenging imposition of penalty for non-filing the statutory audit report in Form 13 & 13A for the year 2012-13, has approached this Court.

2. The main contention of the petitioner is that, he was never given an opportunity. Petitioner submits that, the brother and father of the petitioner expired in the year 2015 and on account of this situation he could not appear before the authority. He further submits that he has already filed return.

3. It is to be noted that the petitioner was issued with notice and the penalty imposed is only ₹10,000/-.

4. This Court under Article 226 of the Constitution of India would not be justified in interfering with the matter when proceedings have been concluded after observing principles of natural justice. Therefore, declining interference, this writ petition is disposed of. However, the petitioner may be permitted to pay the amount in 3 monthly instalments on or before 17.08.2015,

17.09.2015 & 17.10.2015 respectively. If the petitioner fails to comply with any one of the conditions, the respondents are free to proceed against the petitioner in accordance with law. Coercive steps shall be deferred in tune with the above directions.

**Sd/-
A. MUHAMED MUSTAQUE, JUDGE.**

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