

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

**PRESENT:**

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

**TUESDAY, THE 18TH DAY OF AUGUST 2015/27TH SRAVANA, 1937**

**WP(C).No. 24346 of 2015 (P)**  
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**PETITIONER(S):**  
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**K.P. TRADERS, MOORIYAD,  
CHALAPPURAM P.O., KOZHIKODE,  
PIN -673 002, REPRESENTED BY PROPRIETOR  
K.PRASANTH.**

**BY ADVS.SRI.VIJAYAN. K.U.,  
SRI.K.V.VIMAL.**

**RESPONDENT(S):**  
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- 1. COMMERCIAL TAX OFFICER,  
5TH CIRCLE, KOZHIKODE-673 001.**
- 2. SALES TAX OFFICER (RECOVERY),  
O/O.THE DEPUTY COMMISSIONER,  
COMMERCIAL TAXES, KOZHIKODE-673 001.**
- 3. STATE OF KERALA,  
REPRESENTED BY SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,  
THIRUVANANTHAPURAM-695 001.**

**BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 18-08-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**rs.**

**APPENDIX**

**PETITIONER'S EXHIBITS:-**

- EXHIBIT-P1: TRUE COPY OF THE REPLY DATED 27.01.2014 SUBMITTED BY THE PETITIONER.
- EXHIBIT-P2: TRUE COPY OF THE NOTICE DATED 03.02.2014 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT-P3: TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER ON 10.02.2014.
- EXHIBIT-P4: TRUE COPY OF THE ESCAPED ASSESSMENT ORDER FOR THE YEAR 2009-10 DATED 11.02.2014.
- EXHIBIT-P5: TRUE COPY OF THE APPLICATION FOR RECTIFICATION DATED 14.05.2014 ALONG WITH ACKNOWLEDGMENT FROM THE 1ST RESPONDENT.
- EXHIBIT-P6: TRUE COPY OF RRC NO.42/14-15 DATED 07.05.2014.
- EXHIBIT-P7: TRUE COPY OF THE E-MAIL MESSAGE RECEIVED FROM M/S.SOUTH INDIAN FEDERATION OF FISHERMEN SOCIETIES DATED 30.01.2014 ALONG WITH THE LIST OF PURCHASES WRONGLY UPLOADED.
- EXHIBIT-P8: TRUE COPY OF THE E-MAIL FROM M/S.SOUTH INDIAN FEDERATION OF FISHERMEN SOCIETIES DATED 06.0+6.014 ALONG WITH NEWLY UPLOADED REVISE PURCHASE LIST.

**RESPONDENT'S EXHIBITS:-** NIL.

**//TRUE COPY//**

**P.A. TO JUDGE**

**rs.**

**A.MUHAMED MUSTAQUE, J.**

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**WP.(C) No.24346 of 2015**

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**Dated this the 18<sup>th</sup> day of August, 2015**

**JUDGMENT**

The petitioner approached the first respondent by Ext.P5 rectification application.

In view of the pendency of Ext.P5 rectification application, there shall be a direction to the first respondent to consider the same within a period of one month after issuing notice to the petitioner. Till the disposal of the rectification application, recovery based on the assessment order shall be deferred.

The writ petition is disposed of as above.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE**

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