

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 25551 of 2015 (T)

PETITIONER(S):

- 1. SREERAM K.B.,
S/O. BALAKRISHNAN, KARANATH HOUSE,
MANALUR P.O.**
- 2. SANTHOSH KUMAR K.G.,
KOCHATH HOUSE, MANALUR P.O.**

**BY ADVS.SMT.S.K.DEVI
SRI.M.RAJ MOHAN
SRI.C.SAJU DAVID**

RESPONDENT(S):

- 1. THE DEPUTY TAHSILDAR (RR),
THRISSUR-680 020.**
- 2. THE COMMERCIAL TAX OFFICER II,
DEPARTMENT OF COMMERCIAL TAXES, IST CIRCLE,
THRISSUR-680 001.**

BY GOVERNMENT PLEADER SRI.GIKKU JACOB

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 25551 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

**P1 : COPY OF THE NOTICE NO.TALUK (RR8) FILE NO.2015/4933/8/600
DTD.12.8.2015.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 25551 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

The petitioners approached this Court challenging revenue recovery proceedings.

2. The revenue recovery proceedings, admittedly, initiated to recover the sales tax arrears. The petitioners submit that they have not received any copy of the assessment order or demand notice. They are not the assessees under the K.G.S.T. and K.V.A.T Act.

3. In view of the fact that the revenue recovery proceedings are initiated under the assessment order, this Court is of the view that the petitioners shall appear before the 2nd respondent on 14.09.2015 at 11 a.m. The 2nd respondent shall serve a copy of the order to the petitioners. To enable the petitioners to challenge any assessment order against the petitioners, the revenue recovery proceedings shall be deferred for a period of three months from today.

The writ petition is disposed of as above. No costs.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE