

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 29TH DAY OF SEPTEMBER 2015/7TH ASWINA, 1937

WP(C).No. 29329 of 2015 (M)

PETITIONER:

**ALOSIUS Y, PROPRIETOR,
M/S.HOLYSTAR ENTERPRISES,
KAVANAD, KOLLAM - 691 003.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
3RD CIRCLE, KOLLAM - 691 013.**
- 2. THE DEPUTY COMMISSIONER(APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, ASRAMAM,
KOLLAM - 691 013.**
- 3. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, ASRAMAM,
KOLLAM - 691 013.**

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : TRUE COPY OF THE ASSESSMENT ORDER NO.32020879342/2013-14
DATED 6.4.2015 ISSUED BY THE 1ST RESPONDENT.
- EXT. P2 : TRUE COPY OF THE PENALTY ORDER NO.32020879342/2013-14
DATED 6.4.2015 ISSUED BY THE 1ST RESPONDENT.
- EXT. P3 : TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT.
- EXT. P3(A) : TRUE COPY OF THE URGENT HEARING PETITION FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT. P3(B) : TRUE COPY OF THE COVERING LETTER DATED 8.6.2015 FILED BY THE
PETITIONER ALONG WITH THE APPEAL BEFORE THE
2ND RESPONDENT.
- EXT. P4 : TRUE COPY OF THE REVISION PETITION FILED BY THE PETITIONER
BEFORE THE 3RD RESPONDENT.
- EXT. P4(A) : TRUE COPY OF THE URGENT HEARING PETITION FILED BY THE
PETITIONER BEFORE THE 3RDD RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 29329 of 2015

Dated this the 29th day of September, 2015

JUDGMENT

Against Ext.P1 order of assessment and Ext.P2 order of penalty, the petitioner has preferred Ext.P3 appeal before the 2nd respondent and Ext.P4 revision petition before the 3rd respondent respectively. The limited prayer of the petitioner in the writ petition is for a direction to the 2nd and 3rd respondents to consider and pass orders on the appeal and revision petitions respectively, within a stipulated time frame, after hearing the petitioner.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the official respondents.

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P3 appeal filed by the petitioner within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Similarly, the 3rd respondent shall consider and pass orders on Ext.P4 revision petition filed by the petitioner within a period of one month from the date of receipt of a copy of

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this judgment, after hearing the petitioner. The petitioner shall produce a copy of the writ petition as also a copy of this judgment before the 2nd and 3rd respondents for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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