

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 5TH DAY OF OCTOBER 2015/13TH ASWINA, 1937

WP(C).No. 30018 of 2015 (B)

PETITIONER(S):

**A.KAMALUDHEEN, MANAGING PARTNER,
M/S.NEW MAHARANI JEWELLERS,
S.H.BUILDING, KANIYAPURAM,
THIRUVANANTHAPURAM - 695 301.**

**BY ADVS.SRI.S.SANTHOSH KUMAR
SMT.P.LISSY JOSE.**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (INTELLIGENCE),
DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM, PIN - 695 002.**
- 2. THE INTELLIGENCE OFFICE,
SQUAD NO.VI, NEDUMANGAD,
THIRUVANANTHAPURAM - 695 541.**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
05-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 30018 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF THE NOTICE DTD.11.7.2015 ISSUED BY THE
2ND RESPONDENT.**

EXT.P2: TRUE COPY OF THE APPLICATION FOR ADJOURNMENT DTD.4.8.2015.

**EXT.P3: TRUE COPY OF THE NOTICE DTD.6.8.2015 ISSUED BY THE
2ND RESPONDENT.**

**EXT.P4: TRUE COPY OF THE MEDICAL CERTIFICATE DTD.22.8.2015 ISSUED FROM
GOVERNMENT DISTRICT AYURVEDA HOSPITAL, VARKALA.**

EXT.P5: TRUE COPY OF THE MRI SCAN REPORT OF THE PETITIONER.

EXT.P5: TRUE COPY OF THE APPLICATION FOR ADJOURNMENT DTD.24.8.2015.

**EXT.P6: TRUE COPY OF THE APPLICATION DTD.10.9.2015 FILED BEFORE THE
1ST RESPONDENT.**

**EXT.P7: TRUE COPY OF THE ORDER DTD.25.9.2015 PASSED BY THE
1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30018 of 2015

Dated this the 5th day of October, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P7 order, whereby the 1st respondent rejected an application by the petitioner for an adjournment for production of documents in connection with penalty proceedings. It is the case of the petitioner in the writ petition that he is laid up in connection with an ailment and therefore, he was not able to produce the documents and records sought for by the 1st respondent within the time that was granted to him. The 1st respondent, however, ignored the said fact, and taking note of the fact that the petitioner did not respond to the notice for production of documents, directed the 2nd respondent to proceed further with the penalty proceedings.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find that despite several notices issued to the petitioner, the petitioner has been seeking adjournments for the purpose of production of records and

documents that were sought for by the respondents. Although the petitioner relies on a medical report and a medical certificate issued by the Doctor under whose treatment the petitioner is, I find that the 1st respondent has considered these aspects and found that the petitioner was adopting delaying tactics to delay further proceedings. On a perusal of Ext.P7 order, I find that the said order does not call for any interference, save for the limited purpose of granting the petitioner one more opportunity to produce the documents and records before the 1st respondent. Accordingly, while the challenge in the writ petition against Ext.P4 order is rejected, I permit the petitioner to appear before the 2nd respondent at his office at 11 AM, on 21.10.2015, with all connected records and documents that are mentioned in Ext.P3 notice issued to the petitioner. The respondents shall, thereafter proceed with the proceedings that are contemplated against the petitioner in Ext.P3. I make it clear that, if the petitioner fails to attend the office of the respondent on 21.10.2015, he will lose the benefit of this judgment and the respondents will free to proceed against the petitioner from the stage at which the proceedings currently stand.

The writ petition is dismissed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE