

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 12TH DAY OF JANUARY 2015/22ND POUSHA, 1936

WP(C).No. 36219 of 2009 (V)

PETITIONER :

**THE MANAGER, ST.JOSEPH MODEL HIGH
SCHOOL, KURIACHIRA, THRISSUR.**

BY ADV. SRI.M.B.PRAJITH

RESPONDENTS :

- 1. THE ASSESSMENT OFFICER,
(AUTHORITY UNDER THE BUILDING AND OTHER
CONSTRUCTION WORKERS WELFARE CESS ACT 1996)
ASSISTANT LABOUR OFFICER (GRDE-1) THRISSUR.**
- 2. THE SECRETARY, BUILDING AND OTHER
CONSTRUCTION WORKERS WELFARE BOARD, THYCADU.P.O.
TRIVANDRUM.**
- 3. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, THRISSUR.**

BY GOVERNMENT PLEADER SRI.V.K. RAFEEQ

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 12-01-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE BUILDING PERMIT ISSUED BY THE THRISSUR MUNICIPAL CORPORATION.**
- P2: COPY OF THE NOTICE DT 30/08/2007.**
- P3: COPY OF THE ASSESSMENT NOTICE DT 29/9/2007.**
- P4: COPY OF THE REQUISITION LETTER DT 15/10/2007 FILED BY THE PETITIONER BEFORE THE R1 FOR AN ADJOURNMENT OF THE HEARING.**
- P5: COPY OF THE FINAL ORDER 29/10/2008.**
- P6: COPY OF THE PETITION DT 22/11/2007 FILED BY THE PETITIONER BEFORE THE R1.**
- P7: COPY OF THE SECTION 34 DEMAND NOTICE DT 28/11/2009.**
- P8: COPY OF THE SECTION 7 DEMAND NOTICE DT 28/11/2009.**
- P9: COPY OF THE OCCUPANCY CERTIFICATE DT 12/6/2012 ISSUED BY THE THRISSUR CORPORATION.**
- P10: COPY OF THE CHALLAN DT 4/4/2014 FOR RS 2, 246, REMITTED IN THE HEAD OF ACCOUNT OF THE R2.**
- P11: COPY OF THE DEMAND DRAFT DT 4/4/2014 FOR RS 2,22,388.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

K. VINOD CHANDRAN, J

W.P(C) No.36219 of 2009

Dated this the 12th day of January, 2015

J U D G M E N T

The petitioner had filed the above writ petition challenging levy under the Building and other Construction Workers Welfare Cess Act, 1996, on the ground that the building construction was not completed, when the order impugned was issued. It is pertinent that the Act contains a provision by which returns are to be filed on the close of the year, even if the construction of the building is not entirely completed and the assessee is liable to make payment with respect to the extent to which the construction has been proceeded with and completed. However, the learned counsel for the petitioner submits that subsequently in the year 2012 the entire building construction was over and the petitioner has made the payment of amounts under the Act. If that be so, there would be no reason why the above writ petition should be kept pending. If at all any amounts are due by reason only of the stay granted in this writ petition, then, the respondent authority shall proceed for recovery only after intimation as to the exact computation of amounts.

The writ petition would be closed leaving open all contentions of the petitioner if such action is taken by the respondent.

Sd/-
(K. VINOD CHANDRAN, JUDGE)

jma

//true copy//

P.A to Judge