

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF DECEMBER 2015/13TH AGRAHAYANA, 1937

WP(C).No. 33368 of 2015 (U)

PETITIONER(S):

**M/S.MEMANA AGENCIES,
NADAKKAVU ROAD, CHERTHALA,
REPRESENTED BY ITS PROPRIETOR, D.P.RAMESH.**

**BY ADVS.SRI.K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
CHERTHALA-688524.**
- 2. THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES,
DEPARTMENT OF COMMERCIAL TAXES, ALAPPUZHA-688001.**
- 3. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695001.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04-12-2015,
ALONG WITH WPC. 34773/2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

PJ

WP(C).No. 33368 of 2015 (U)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT-P1: TRUE COPY OF THE NOTICE DATED 28.07.2015.

EXHIBIT-P1A: TRUE COPY OF THE ABOVE OBJECTION DT.16.09.2015.

EXHIBIT-P2: TRUE COPY OF THE CERTIFICATE DATED 27.10.2014.

EXHIBIT-P3: TRUE COPY OF THE ASSESSMENT ORDER DT.30.09.2015.

**EXHIBIT-P4: TRUE COPY OF THE INTERIM ORDER DATED 05.06.2012 IN W.P.(C)
NO.12972/2012.**

**EXHIBIT-P4(A): TRUE COPY OF THE INTERIM ORDER DATED 11.05.2012 IN W.P.(C)
NO.11129/2012.**

**EXHIBIT-P4(B): TRUE COPY OF THE INTERIM ORDER DATED 9.10.2012 IN W.P.(C)
NO.23566/2012.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33368 OF 2015

&

W.P.(C).NO.34773 OF 2015

Dated this the 4th day of December, 2015

J U D G M E N T

The issue involved in these writ petitions has already been decided in a batch of writ petitions by the judgment dated 02.12.2015 in W.P(C).No.5077 of 2009 and connected cases. Accordingly, these writ petitions are also allowed by quashing the impugned assessment orders/notices and directing the respondent assessing authority to complete the assessment proceedings initiated against the petitioners, by taking note of the observations in the aforementioned judgment and after granting the petitioners an opportunity of being heard in the matter.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/04.12.15

