

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**TUESDAY, THE 3RD DAY OF NOVEMBER 2015/12TH KARTHIKA, 1937**

**WP(C).No. 33455 of 2015 (F)**  
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**PETITIONER(S):**  
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**ASTRIDE BUILDERS & DEVELOPERS (P) LTD.,  
TC 10/17, BINDEEPAM, PAIPPINMOODU,  
THIRUVANANTHAPURAM 695 005,  
REPRESENTED BY ITS MANAGING DIRECTOR.**

**BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)**

**RESPONDENT(S):**  
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**ASSISTANT COMMISSIONER (WORKS CONTRACT),  
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,  
THIRUVANANTHAPURAM 695 002.**

**BY GOVERNMENT PLEADER SRI.R.RENJITH**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 03-11-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**PJ**

**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**EXHIBIT P1. COPY OF THE NOTICE DATED 19.3.15 ISSUED BY THE RESPONDENT FOR  
THE YEAR 2012-13.**

**EXHIBIT P2. COPY OF THE REPLY DATED 9.4.15.**

**EXHIBIT P3. COPY OF THE SUMMONS DATED 6.6.15 ISSUED BY THE RESPONDENT.**

**EXHIBIT P4. COPY OF THE LETTER DATED 15.6.15.**

**EXHIBIT P5. COPY OF THE NOTICE DATED 26.6.15 ISSUED BY THE RESPONDENT.**

**EXHIBIT P6. COPY OF THE NOTICE DATED 13.7.15 ISSUED BY THE RESPONDENT.**

**EXHIBIT P7. COPY OF THE REPLY DATED 11.8.15.**

**EXHIBIT P8. COPY OF THE ORDER 30.09.15 ISSUED BY THE RESPONDENT.**

**RESPONDENT(S)' EXHIBITS**  
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**NIL.**

**/ TRUE COPY /**

**P.S. TO JUDGE**

**PJ**

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C) No. 33455 of 2015**  
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Dated this the 3<sup>rd</sup> day of November 2015

**JUDGMENT**

The challenge in the writ petition is against Ext.P8 order of assessment that was passed in relation to the petitioner for the assessment year 2012-13. The grievance of the petitioner against Ext.P8 order is essentially that, while the petitioner had preferred Ext.P7 reply in response to Ext.P6 revised reassessment notice that was issued to him, and in the said reply, he had specifically sought for an opportunity of personal hearing, the same was not granted to him prior to passing Ext.P8 order. It is the contention of the petitioner, therefore, that Ext.P8 order is vitiated by a non-compliance with the rules of natural justice.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondent.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, and finding that in Ext.P8 order there is no mention of any hearing given to the

petitioner pursuant to Ext.P7 reply that was submitted by the petitioner to the assessing authority, I am of the view that Ext.P8 order cannot be legally sustained on account of non-compliance with the rules of natural justice. Accordingly, I quash Ext.P8 order and direct the respondent to pass fresh orders of assessment in relation to the petitioner for the assessment year 2012-13 after hearing the petitioner. To enable the respondent to do so, I direct the petitioner to appear before the Office of the respondent at 11 a.m. on 12.11.2015. The respondent shall pass a fresh assessment order as directed, within a period of one month thereafter.

The writ petition is disposed as above.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

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