

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF NOVEMBER 2015/20TH KARTHIKA, 1937

WP(C).No. 34010 of 2015 (A)

PETITIONER :

**AMARA RAJA BATTERIES LIMITED
DOOR NO.24/188A, PATHADIPALAM, KALAMASSERY
KOCHI - 682 033, ERNAKULAM DISTRICT
REPRESENTED BY MR.UMESH T., AUTHORISED SIGNATORY**

**BY ADVS.SRI.JOSEPH JERARD SAMSON RODRIGUES
SRI.ROVIN RODRIGUES**

RESPONDENT :

**THE ASSISTANT COMMISSIONER (ASSESSMENT)
COMMERCIAL TAXES, SPECIAL CIRCLE -I, ERNAKULAM
KOCHI - 682 015.**

BY GOVT. PLEADER SMT. K.T. LILLY

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

Mn

...2/-

WP(C).No. 34010 of 2015 (A)

APPENDIX

PETITIONERS' EXHIBITS :

**EXT. P1: TRUE PHOTOCOPY OF THE NOTICE NO.32071542682/09-10 DATED
21/3/2015 ISSUED BY THE RESPONDENT.**

**EXT. P2: TRUE PHOTOCOPY OF THE REPLY/OBJECTION DATED 28/4/2015 FILED
BY THE PETITIONER.**

**EXT. P3: TRUE PHOTOCOPY OF ORDER NO.32071542668/09-10 DATED
01/09/2015 ISSUED BY THE RESPONDENT.**

**EXT. P4: TRUE PHOTOCOPY OF THE NOTICE OF DEMAND DATED 1-9-2015
ISSUED BY THE RESPONDENT.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A . TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 34010 of 2015

Dated this the 11th day of November, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P3 order of assessment completed on the petitioner for the assessment year 2009-10. The grievance of the petitioner in the writ petition is essentially that before passing Ext.P3 order of assessment, the petitioner was not afforded an opportunity of hearing.

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

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find from Ext.P3 order that, although there is a reference to a pre-assessment notice that was issued to the petitioner inviting his objections, and there is a reference to the objections filed by the petitioner, there is no discussion of the various objections that were raised by the petitioner and also, there was no hearing granted to the petitioner. Under the said circumstances, I find that Ext.P3 order is vitiated by a patent non application of mind as also, on account of a violation of the principles of natural justice. Accordingly, I quash Ext.P3

order and direct the respondent to complete the assessment in relation to the petitioner for the assessment year 2009-10 afresh, after affording the petitioner an opportunity of hearing. To enable the respondent to do so, I direct the petitioner to appear before the respondent at his office at 11AM on 18.11.2015. The respondent shall pass fresh orders as directed, within a month thereafter.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE