

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 7TH DAY OF DECEMBER 2015/16TH AGRAHAYANA, 1937

WP(C).No. 36614 of 2015 (B)

PETITIONER(S):

**M/S. S & S CAR SHOPPEE,
NAGAMPARAMBIL, THIRUVAMBADY P.O.,
ALAPPUZHA - THROUGH ITS PROPRIETOR.**

BY ADV. SRI.A.KRISHNAN

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
1ST CIRCLE, COMMERCIAL TAX OFFICE,
COLLECTORATE,
ALAPPUZHA-688 001.**
- 2. THE DEPUTY COMMISSIONER,
(APPEALS), COMMERCIAL TAXES, BAPPUJI NAGAR,
ASRAAMAM, KOLLAM-691 002.**
- 3. THE STATE OF KERALA
REPRESENTED BY THE SECRETARY,
COMMERCIAL TAXES DEPARTMENT,
THIRUVANANTHAPURAM-695 001.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
07-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 30.09.2015 FOR 2009-10.

P1(A)- TRUE COPY OF THE ASSESSMENT ORDER DATED 30.09.2015 FOR 2010-11.

P1(B)- TRUE COPY OF THE ASSESSMENT ORDER DATED 30.07.2015 FOR 2011-12.

P1(C)- TRUE COPY OF THE ASSESSMENT ORDER DATED 30.09.2015 FOR 2012-13.

P1(D)- TRUE COPY OF THE ASSESSMENT ORDER DATED 30.09.2015 FOR 2013-14.

P2- TRUE COPY OF THE DEMAND NOTICE DATED 03.10.2015.

P2(A)- TRUE COPY OF THE DEMAND NOTICE DATED 03.09.2015.

P2(B)- TRUE COPY OF THE DEMAND NOTICE DATED 03.10.2015.

P2(C)- TRUE COPY OF THE DEMAND NOTICE DATED 03.10.2015.

P2(D)- TRUE COPY OF THE DEMAND NOTICE DATED 03.10.2015.

P3- TRUE COPY OF THE APPEAL DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P3(A)- TRUE COPY OF THE APPEAL DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P3(B)- TRUE COPY OF THE APPEAL DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P3(C)- TRUE COPY OF THE APPEAL DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P3(D)- TRUE COPY OF THE APPEAL DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P4- TRUE COPY OF STAY PETITION DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P4(A)- TRUE COPY OF STAY PETITION DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P4(B)- TRUE COPY OF STAY PETITION DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P4(C)- TRUE COPY OF STAY PETITION DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P4(D)- TRUE COPY OF STAY PETITION DATED 10.10.2015 FILED BEFORE THE
2ND RESPONDENT.

P5- TRUE COPY OF EARLY HEARING PETITION DATED 10.10.15 FILED BEFORE THE
2ND RESPONDENT.

Msv/

WP(C).No. 36614 of 2015 (B)

P5(A)- TRUE COPY OF EARLY HEARING PETITION DATED 10.10.15 FILED BEFORE THE 2ND RESPONDENT.

P5(B)- TRUE COPY OF EARLY HEARING PETITION DATED 10.10.15 FILED BEFORE THE 2ND RESPONDENT.

P5(C)- TRUE COPY OF EARLY HEARING PETITION DATED 10.10.15 FILED BEFORE THE 2ND RESPONDENT.

P5(D)- TRUE COPY OF EARLY HEARING PETITION DATED 10.10.15 FILED BEFORE THE 2ND RESPONDENT.

P6- TRUE COPY OF THE PROPOSAL DATED 30.09.2015 ISSUED BY 1ST RESPONDENT.

P6(A)- TRUE COPY OF THE PROPOSAL DATED 30.09.2015 ISSUED BY 1ST RESPONDENT.

P6(B)- TRUE COPY OF THE PROPOSAL DATED 30.09.2015 ISSUED BY 1ST RESPONDENT.

P6(C)- TRUE COPY OF THE PROPOSAL DATED 30.09.2015 ISSUED BY 1ST RESPONDENT.

P6(D)- TRUE COPY OF THE PROPOSAL DATED 30.09.2015 ISSUED BY 1ST RESPONDENT.

P7- TRUE COPY OF THE REPLY TO EXT.P6 DATED 26.11.15 FILED BEFORE THE 1ST RESPONDENT.

P7(A)- TRUE COPY OF THE REPLY TO EXT.P6(A) DATED 26.11.15 FILED BEFORE THE 1ST RESPONDENT.

P7(B)- TRUE COPY OF THE REPLY TO EXT.P6(B) DATED 26.11.15 FILED BEFORE THE 1ST RESPONDENT.

P7(C)- TRUE COPY OF THE REPLY TO EXT.P6(C) DATED 26.11.15 FILED BEFORE THE 1ST RESPONDENT.

P7(D)- TRUE COPY OF THE REPLY TO EXT.P6(D) DATED 26.11.15 FILED BEFORE THE 1ST RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 36614 of 2015
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Dated this the 7th day of December, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P6 series of penalty notices, that were sent to the petitioner. When the matter came up for admission, the learned Government Pleader was asked to get instructions as to the status of the proceedings before the 1st respondent. It was submitted by counsel for the petitioner that the petitioner had filed replies to Ext.P6 series of notices and the hearing had also been completed before the 1st respondent. When the matter was taken up for orders today, it is submitted by the learned Government Pleader, on instructions that the 1st respondent has already passed orders in respect of assessment year 2009-10, and orders are yet to be passed in respect of the other assessment years namely, 2010-11 to 2013-14. Taking note of the said submission of the learned Government Pleader, I am of the view that the remedy of the petitioner now lies in challenging the orders passed by the 1st respondent in the penalty proceedings, before the revision authority. Thus, without prejudice to the right of the petitioner to impugn the penalty orders passed against him, the writ petition in its challenge against Ext.P6 series of penalty notices, is dismissed.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE