

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF DECEMBER 2015/2ND POUSHA, 1937

WP(C).No. 39669 of 2015 (G)

PETITIONER :

**M/S. EDELWEISS COMMODITIES SERVICES LTD.,
39/2139, AMBADI APARTMENTS
WARRIAM ROAD, ERNAKULAM
REPRESENTED BY HIS MANAGER
SIBY JOHN.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMT.G.MINI
SRI.P.S.SREEPRASAD**

RESPONDENT :

**THE COMMERCIAL TAX OFFICER
4TH CIRCLE
ERNAKULAM – 682 016.**

BY GOVT. PLEADER SRI. R. RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF THE ASSESSMENT ORDER DATED 7/8/2015.

EXT.P2 COPY OF THE RECTIFICATION APPLICATION.

**EXT.P3 COPY OF THE ORDER DATED 17/8/2012 FOR THE ASSESSMENT
YEAR 2010-2011.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.39669 of 2015

Dated this the 23rd day of December 2015

JUDGMENT

Against Ext.P1 assessment order, the petitioner has preferred Ext.P2 rectification application before the respondent. The limited prayer of the petitioner in the writ petition is for a direction to the respondent to consider and pass orders on Ext.P2 rectification application expeditiously, after hearing the petitioner and to keep in abeyance the recovery proceedings initiated in the meanwhile.

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

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

- i) The respondent shall consider and pass orders on Ext.P2 rectification application within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii) Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till orders are passed by the respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/