



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

TUESDAY, THE 5TH DAY OF SEPTEMBER 2023 / 14TH BHADRA, 1945

WP(C) NO. 27653 OF 2023

PETITIONER:

M/S DEVU' S TRADING COMPANY
49/129 B, DEVIKA, EDAPPALLY, KOCHI - 24
REP. BY ITS PROPRIETOR MR. SURESH.K , AGED 49 YEARS,
S/O LATE T. SANKUNNI NAIR, MRA-145,
MANAKKAPARAMBU ROAD, AIMS P.O, PONEKKARA, KOCHI,
PIN - 682 041.

BY ADVS.
MUHAMMED KABEER S
C.SHEEBA

RESPONDENTS:

- 1 THE JOINT COMMISSIONER (APPEALS)
COMMERCIAL TAXES, BAZAR ROAD MATTANCHERY, ERNAKULAM,,
PIN - 682 002.
- 2 COMMERCIAL TAX OFFICER,
KVAT CIRCLE -I KALAMASSERY, ERNAKULAM, PIN - 682 030.
- 3 THE DEPUTY COLLECTOR(RR)
COLLECTORATE, KAKKANAD, ERNAKULAM DISTRICT,
PIN - 682 030.
- 4 THE DEPUTY TAHSILDAR (RR)
KANAYANNUR TALUK, ERNAKULAM DISTRICT, PIN - 682 011.
- 5 THE VILLAGE OFFICER
EDAPPALLY NORTH VILLAGE, ERNAKULAM DISTRICT,
PIN - 682 041.

OTHER PRESENT:

JASMINE M.M. -GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
05.09.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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DINESH KUMAR SINGH, J.

WP(C) NO. 27653 OF 2023

Dated this the 05th day of September, 2023

J U D G M E N T

1. Heard Learned Counsel for the petitioner and Smt.Jasmin.M.M, Learned Government Pleader.

2. The Writ Petition is filed for impugning Ext. P1 assessment order dated 10.11.2014 as well as the directions to the 1st respondent in Ext. P2 appeal. The petitioner further is challenged the proceedings in pursuance to the Ext.P1 assessment order.

3. As per the assessment order dated 10.11.2014, the petitioner was assessed Commercial tax of Rs.1,53,839/- (Rupees One Lakh Fifty Three Thousand Eight Hundred and Thirty Nine) on turn over of Rs.6,74,68,892/- (Rupees Six Crore Seventy Four Lakhs Sixty Eight Thousand Eight Hundred and Ninety Two). The petitioner had not paid the said amount of the tax assessed.



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The petitioner had filed appeal against the assessment order with inordinate delay only on 11.08.2023. The appellant authority has not taken any decision till date on the application for condonation of delay. considering the inordinate delay and filing the appeal, this Court cannot grant any relief in this Writ Petition. However, the appellant authority is directed to decide the application for condonation of delay in accordance with law within a period of one month. For a period of one month, no further proceedings may be initiated in pursuance to the impugned notice.

4. With the aforesaid directions and observations the writ petition is disposed of.

Sd/ -**DINESH KUMAR SINGH
JUDGE**

rpr



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APPENDIX OF WP(C) 27653/2023

PETITIONER'S EXHIBITS

Exhibit P1	TRUE COPY OF THE ASSESSMENT ORDER DATED 10-11-2014 ISSUED BY THE 2 nd RESPONDENT.
Exhibit P2	TRUE COPY OF THE APPEAL FILED BEFORE THE 1 ST RESPONDENT DATED 11-08-2023.
Exhibit P 3	TRUE COPY OF THE DELAY APPLICATION FILED BEFORE THE 1 ST RESPONDENT DATED 11-08-2023.
Exhibit P4	TRUE COPY OF THE STAY APPLICATION FILED BEFORE THE 1 ST RESPONDENT DATED 11-08-2023.
Exhibit P5	TRUE COPY OF THE FEE RECEIPT OF THE APPEAL APPLICATION DATED 02-08-2023.
Exhibit P5(a)	TRUE COPY OF THE FEE RECEIPT OF DELAY APPLICATION BEFORE THE 1 ST RESPONDENT DATED 02-08-2023.
Exhibit P5(b)	TRUE COPY OF THE FEE RECEIPT OF STAY APPLICATION DATED 02-08-2023.
Exhibit P6	TRUE COPY OF THE CERTIFICATE ISSUED BY THE DEPUTY COLLECTOR DATED 18-03-2019.