

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 30TH NOVEMBER 2006 / 9TH AGRAHAYANA 1928

WP(C).No. 31829 of 2006(L)

PETITIONER:

M/S.VARIETY GIFT LAND,
ANDAMUKKAM, KOLLAM, REPRESENTED BY ITS
PARTNER, MR.K.I.GEORGE.

BY ADV. SRI.ANTONY DOMINIC
SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:

1. INCOME TAX OFFICER,
WARD-4, KOLLAM RANGE, KOLLAM.
2. UNION OF INDIA,
REPRESENTED BY ITS REVENUE SECRETARY,
MINISTRY OF FINANCE, NEW DELHI-4.

BY ADV.GEORGE K.GEORGE, SC FOR IT.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30/11/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P. (C) .NO.31829 of 2006-L

Dated this the 30th day of November, 2006

JUDGMENT

The petitioner was an assessee, under the Income Tax Act. Its assessment for the years 2001-2002, and 2003-2004 was completed under Sec.143(1) of the Income Tax Act. While so, it was served with notices proposing to re-open the assessment for those years. The petitioner submitted a representation, praying to furnish the grounds for re-opening the assessment. It has been served with Ext.P2 communication containing the grounds for the proposed re-opening of assessment. The petitioner submits, the grounds taken therein are no grounds in the eye of law for re-opening. But, against Ext.P2, the petitioner has got a right of revision and the respondents will pass a speaking order therein. Only thereafter, the first respondent shall take further steps.

In view of the above position, the challenge against Ext.P2 is premature. Accordingly, the writ petition is closed without prejudice to the contentions of the petitioner and its right to object Ext.P2.

K.BALAKRISHNAN NAIR,JUDGE.

MS