

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.K.ABDUL REHIM

THURSDAY, THE 31ST MARCH 2011 / 10TH CHAITHRA 1933

WP(C).No. 10251 of 2011(F)

PETITIONER(S):

**M/S.KANAM LATEX INDUSTRIES PVT. LTD.,
OOPPOOTTIL BUILDING, 28, K.K.ROAD,
KOTTAYAM-686 001, REPRESENTED BY ITS
MANAGING DIRECTOR, MR.RAVI ABRAHAM.**

**BY ADVS. SRI.JOSEPH MARKOSE, SENIOR ADVOCATE
SRI.MATHEWS K.UTHUPPACHAN
SRI.BINU MATHEW
SRI.TERRY V.JAMES
SRI.B.J.JOHN PRAKASH
SRI.TOM THOMAS (KAKKUZHIYIL)**

RESPONDENT(S):

**THE ASSISTANT COMMISSIONER (KGST),
COMMERCIAL TAXES, SPECIAL CIRCLE,
KOTTAYAM-686 001.**

**BY ADVS.SRI.V.K.SHAMSUDHEEN, GOVERNMENT PLEADER
SRI.JOSEPH MARKOS**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31/03/2011, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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C.K.ABDUL REHIM, J.

W.P.(C).No.10251 of 2011

Dated this the 31st day of March, 2011.

J U D G M E N T

Limited grievance voiced in this writ petition is against inaction on the part of the respondent in not giving effect to Ext.P1 judgment of this Court, as well as to Ext.P2 appellate order passed by the Sales Tax Appellate Tribunal, Additional Bench, Kottayam. The assessment finalised against the petitioner with respect to the year 2000-01 was the subject matter of revision before this Court in S.T.Rev.No.257 of 2007. By virtue of Ext.P1 judgment, the assessment was set aside and remanded to the assessing authority for revising the assessment in accordance with the observations contained therein. So also with respect to the assessment year 2001-02 to 2004-05 the appellate Tribunal, through Ext.P2 order, had remanded the assessment for passing fresh orders.

2. Even though Ext.P1 judgment as well as Ext.P2 appellate order were issued as early as in the year 2009, the respondent has not so far issued revised assessments in

compliance with the directions contained in those orders. Hence the petitioner seeks interference of this Court to command finalisation of the matter by the respondent herein.

3. Heard ; learned Government Pleader appearing on behalf of respondent. Considering the facts and circumstances as stated above, I am of the view that, interest of justice will be served by directing the respondent to finalise the matter within a time to be stipulated.

4. The writ petition is accordingly disposed of, directing the respondent to pass revised assessments in compliance with Ext.P1 judgment and P2 order of the appellate Tribunal, after affording an opportunity of hearing to the petitioner, as early as possible, at any rate within a period of 2 months from the date of receipt of a copy of this judgment.

**C.K.ABDUL REHIM,
Judge**

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