

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

FRIDAY, THE 28TH DAY OF FEBRUARY 2014/9TH PHALGUNA, 1935

WP(C).No. 5126 of 2014 (M)

PETITIONER(S):

**C.N.RADHAKRISHNAN(PROPRIETOR),
QUALITY AGENCIES,
THAIKKAD P.O,
GURUVAYOOR,
THRISSUR.**

**BY ADVS.SRI.P.RAGHUNATHAN
SRI.PREMJIT NAGENDRAN**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
CHAVAKKAD 680 506.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,IRINJALAKUDA 680 121.**

R1 & R2 BY SR.GOVERNMENT PLEADER SMT.SHOBANAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-02-2014, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Kss

WP(C).No. 5126 of 2014 (M)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXHIBIT P1 PHOTOCOPY OF ASSESSMENT ORDER DT 25-01-2010 FOR 2008-09.

EXHIBIT P2 PHOTOCOPY OF APPLICATION FOR RECTIFICATION DT 23-04-2010.

EXHIBIT P3 PHOTOCOPY OF NOTICE UNDER SEC 7 OF RR ACT DT 11-02-2014.

RESPONDENT(S)' EXHIBITS:

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/TRUE COPY/

PA.TO JUDGE

Kss

P.R. RAMACHANDRA MENON J.

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W.P.(C) No. 5126 of 2014

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Dated, this the 28th day of February, 2014

JUDGMENT

Being aggrieved of Ext. P1 assessment order passed by the first respondent in respect of the assessment year 2008-'09, the petitioner has already preferred Ext. P2 application for rectification, which is pending consideration before the first respondent. The grievance of the petitioner is that without any regard to the pendency of the above proceeding, the second respondent is proceeding with coercive steps under Revenue Recovery Act, as borne by Ext. P3 notice, which hence is sought to be intercepted by this Court.

2. Heard the learned Government Pleader as well.

3. Considering the facts and circumstances, the first respondent is directed to consider and pass appropriate orders on Ext. P2 rectification petition, in accordance with law, as expeditiously as possible, at any rate, within one month from the date of receipt of a copy of this judgment. Coercive proceedings pursuant to Ext. P3 shall be kept in abeyance till such time.

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: 2 :

Petitioner shall produce a copy of this judgment along with copy of the writ petition before the first respondent for further steps.

The Writ Petition is disposed of.

Sd/-

**P. R. RAMACHANDRA MENON,
(JUDGE)**

kmd