

B. Madhukumar vs Building Cess Assessing Officer/Deputy Labour Officer

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Court : Kerala

Decided On : May-05-2023

Judge : Honourable Mr.Justice Mohammed Nias C.P.

Appeal No. : WP(C)/15231/2023

Appellant : B. Madhukumar

Respondent : Building Cess Assessing Officer/Deputy Labour Officer

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P.
FRIDAY, THE 5TH DAY OF MAY 2023 / 15TH VAISAKHA, 1945
PETITIONER/S: 1 B. MADHUKUMAR AGED 61 YEARS S/O
BALAKRISHNAN NAIR, REMANI NILAYAM, VELLAYANI JUNCTION,
NEMOM.P.O., THIRUVANANTHAPURAM, PIN 695020, PIN - 695020 2
B. REGHUKUMAR AGED 66 YEARS S/O BALAKRISHNAN NAIR,
SARASWATHY BHAVAN, NORTH FORT, NEYYATTINKARA.P.O.,
THIRUVANANTHAPURAM,, PIN - 695121 BY ADVS. R.T.PRADEEP
P.BIJIMON M.BINDUDAS RESPONDENT/S: 1 BUILDING CESS
ASSESSING OFFICER/DEPUTY LABOUR OFFICER OPPOSITE
VIKAS BHAVAN, K.S.R.T.C. DEPOT, PMG,

THIRUVANANTHAPURAM,, PIN - 695033 2 VILLAGE OFFICER
VILLAGE OFFICE, NEMOM, NEMOM.P.O., THIRUVANANTHAPURAM,,
PIN - 695020 SR.GP.JOBY JOSEPH THIS WRIT PETITION (CIVIL)
HAVING COME UP FOR ADMISSION ON 05.05.2023, THE COURT ON
THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner, challenging Ext.P5 assessment notice has filed Ext.P3 appeal and Ext.P5 stay petition and Ext.P4 delay petition before the 3rd respondent contending that coercive steps pursuant to Ext.P1 assessment order is being taken during the pendency of the statutory appeal and the stay petition, this writ petition is filed seeking a direction to the 3rd respondent to pass orders on Ext.P5 stay petition and Ext.P4 delay petition within a time limit.

2. Having regard to the facts and circumstances of the case and hearing the learned counsel on either side, I find the request to be reasonable.

3. Accordingly, there will be a direction

to the 2nd respondent to pass orders on Ext.P5 stay application and Ext.P4 delay petition within a period of six weeks from the date of receipt of a copy of this judgment. Till such time all further proceedings pursuant to Ext.P1 will be kept in abeyance. Writ petition is disposed as above. sd/- MOHAMMED NIAS C.P. JUDGE Nsd APPENDIX OF WP(C) 15231/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF COST ESTIMATE OF THE BUILDING CONSTRUCTED WHICH IS CERTIFIED BY THE CHARTERED ENGINEER AND CIVIL ENGINEER WHICH IS NIL DATED Exhibit P2 TRUE COPY OF SANCTION LETTER OF TERM LOAN TO A

TUNE OF RS.1 CRORE DATED 26.5.2015 ISSUED BY THE SENIOR MANAGER OF INDIAN OVERSEAS BANK TO THE PETITIONERS Exhibit P3 TRUE COPY OF THE DETAILS OF THE AMOUNT AVAILED BY THE PETITIONERS AS PER THE DETAILS OF CREDIT FACILITY DATED 1.4.2017 WHICH IS ISSUED BY THE SENIOR MANAGER OF INDIAN OVERSEAS BANK

Exhibit P4 TRUE COPY OF NOTICE DATED 7.8.2019 BY 1ST RESPONDENT TO 1ST PETITIONER; CALLING UPON TO PRODUCE THE DOCUMENT FOR THE PURPOSE OF ASSESSMENT Exhibit P5 TRUE COPY OF ASSESSMENT NOTICE DATED 20.9.2019 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER NO.1 Exhibit P5(a) TRUE COPY OF OBJECTION DATED 30.9.2019 BY 1ST PETITIONER BEFORE THE 1ST RESPONDENT Exhibit P6 TRUE COPY OF COMMUNICATION DATED 12.4.2021 BY

WHICH THE ASSESSMENT ORDER WAS INTIMATED TO THE 1ST PETITIONER BY THE DEPUTY LABOUR OFFICER, THIRUVANANTHAPURAM. Exhibit P7 TRUE COPY OF REVISION DATED 27.4.2021 FILED BY PETITIONERS BEFORE THE 1ST RESPONDENT Exhibit P8 TRUE COPY OF NOTICE DATED 19.1.2023 BY 1ST RESPONDENT TO 1ST PETITIONER

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