

14-3-90

NVK  
~~OPN~~ & AVH

Mr Galagovindan for applicant  
Mr PVM Nambiar for Res.1&2  
Res-3 not present

The applicant has filed M.P.109/90 to condone delay. After hearing the counsel the delay is condoned and as far as the application for restoration is concerned, in view of the submissions made by the applicant appearing, the application is also restored.

However, the counsel for the respondents submits that this same applicant had earlier filed OP No.2657/85 before the High Court of Kerala which was transferred and registered here as TAX-998/86. That petition sought an identical relief. That petition has been dismissed by the order dated 28.6.89 on merit.

The judgement has been seen by the present counsel of the applicant and he agrees that the earlier petition was <sup>for</sup> on identical relief and that being the case, a second application does not lie against it. Hence the application is dismissed.

14-3-90

Order communicated  
on 23.3.90.

File closed on  
30.3.90. *RK*

*[Signature]*

(2)