

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

FRIDAY, THE 27TH DAY OF DECEMBER 2013/6TH POUSHA, 1935

WP(C).No. 32229 of 2013 (C)

PETITIONER :

M/S. INDIAN PHARMACY, UZHUVATHUKADAV,
KODUNGALLUR, REP BY ITS PROPRIETOR,
DR.AJAYAKUMAR

BY ADV. SRI.A.KUMAR

RESPONDENTS :

1. THE ASSISTANT COMMISSIONER,
APPEALS, COMMERCIAL TAXES, THRISSUR-680001
2. COMMERCIAL TAX OFFICER(ON DEPUTATION)
COMMERCIAL TAXES DEPARTMENT, KODUNGALLUR-680664
3. DEPUTY TAHSILDAR
REVENUE RECOVERY, KODUNGALLUR

R1 TO R3 BY GOVERNMENT PLEADER SRI.SHAIJ RAJ T.K.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 27-12-2013, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:

BP

APPENDIX

PETITIONER(S) ' EXHIBITS :

- P1:- A COPY OF THE MEDICAL CERTIFICATE DTD 1/11/2013
- P2:- TRUE COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF MARCH 2013 DTD 22/10/2013.
- P3:- TRUE COPY OF THE MEMORANDUM OF APPEAL FILED FOR THE ASSESSMENT PERIOD MARCH, 2013 DTD 17/12/2013.
- P3(A):-TRUE COPY OF THE MEMORANDUM OF APPEAL FILED FOR THE ASSESSMENT PERIOD APRIL,2013 DTD 17/12/2013.
- P3(B):-TRUE COPY OF THE MEMORANDUM OF APPEAL FILED FOR THE ASSESSMENT PERIOD MAY,2013 DTD 17/12/2013.
- P3(C):-TRUE COPY OF THE MEMORANDUM OF APPEAL FILED FOR THE ASSESSMENT PERIOD JUNE,2013 DTD 17/12/2013.
- P3(D):-TRUE COPY OF THE MEMORANDUM OF APPEAL FILED FOR THE ASSESSMENT PERIOD JULY,2013 DTD 17/12/2013.
- P3(E):-TRUE COPY OF THE MEMORANDUM OF APPEAL FILED FOR THE ASSESSMENT PERIOD AUGUST,2013 DTD 17/12/2013.
- P4:- PETITIONER HAS FILED AN APPLICATION FOR STAY FOR MARCH 2013 DTD 17/12/2013.
- P4(A):-PETITIONER HAS FILED AN APPLICATION FOR STAY FOR APRIL,2013 DTD 17/12/2013.
- P4(B):-PETITIONER HAS FILED AN APPLICATION FOR STAY FOR MAY,2013 DTD 17/12/2013.
- P4(C):-PETITIONER HAS FILED AN APPLICATION FOR STAY FOR JUNE,2013 DTD 17/12/2013.
- P4(D):-PETITIONER HAS FILED AN APPLICATION FOR STAY FOR JULY,2013 DTD 17/12/2013.
- P4(E):-PETITIONER HAS FILED AN APPLICATION FOR STAY FOR AUGUST,2013 DTD 17/12/2013.
- P5:- TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY IN FILING THE APPEAL FOR MARCH , 2013 DTD 17/12/2013.
- P6:- TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT FOR CONDONATION OF DELAY IN FILING THE APPEAL FOR MARCH, 2013, DTD 3/12/2013

WP(C).No. 32229 of 2013 (C)

P6(A):-TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT FOR MAY , 2013 DTD 3/12/2013.

P6(B):-TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT FOR JUNE 2013, DTD 3/12/2013.

P6(C):-TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT FOR JULY 2013, DTD 3/12/2013.

P6(D):-TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT FOR AUGUST 2013, DTD 3/12/2013.

RESPONDENT(S) ' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

BP

C.K. ABDUL REHIM, J.

W.P.(c) No. 32229 OF 2013-C

DATED THIS THE 27th DAY OF DECEMBER, 2013.

J U D G M E N T

Exhibits P3 to P3 (e) statutory appeals filed against the orders of assessments are pending consideration and disposal before the 1st respondent. The petitioner had also filed application seeking condonation of delay in filing the appeals as well as stay petitions as evidenced from Ext.P4 series and Ext.P5. Contention of the petitioner is that the 1st respondent has not considered those applications, but coercive steps of recovery has been initiated as evident from Ext.P6 series notices issued under the provisions of Revenue Recovery Act.

2. This court is of the considered opinion that a direction to the appellate authority to consider those applications within a time frame will suffice to meet the ends of justice.

3. Hence this writ petition is disposed of directing the 1st respondent to consider Ext.P5 application and similar

other applications filed seeking condonation of delay in filing the appeals, and shall pass appropriate orders thereon, after affording an opportunity of personal hearing to the petitioner, at the earliest possible at any rate within a period of one month from the date of receipt of a copy of this judgment. If the delay in filing the appeals are condoned, then the 1st respondent shall consider Ext.P4 series stay petitions and shall pass appropriate orders, simultaneously.

4. Till such time orders are passed by the appellate authority as directed above, recovery of amounts covered under Ext.P6 series notice for realisation of amounts covered under the impugned assessments shall be kept in abeyance.

Sd/-
C.K. ABDUL REHIM,
JUDGE.

AMG

True copy

P.A to Judge