IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.N.RAVINDRAN
&
THE HONOURABLE MR. JUSTICE BABU MATHEW P.JOSEPH

FRIDAY, THE 11TH DAY OF DECEMBER 2015/20TH AGRAHAYANA, 1937

WA.No. 2676 of 2015 () IN WP(C).33638/2015

AGAINST THE ORDER/JUDGMENT IN WP(C) 33638/2015 of HIGH COURT OF KERALA
DATED 06-11-2015

APPELLANT/PETITIONER:

C.V.RADHAKRISHNAN,
M/S. RENJITH SAW MILL AND TIMBER, MUDAPPALLUR,
PALAKKAD - 678 705.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS/RESPONDENTS:
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1. THE ASST. COMMISSIONER (ASSESSMENT)
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD 678 001.

2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM 682 015.

BY SR. GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 11-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

vpv

P.N.RAVINDRAN & BABU MATHEW P. JOSEPH, JJ.
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W.A.No.2676 of 2015
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Dated this the 11th day of December, 2015

JUDGMENT

P.N.Ravindran, J.

The appellant is an assessee on the files of the first respondent. Challenging Exts.P1 and P1(a) assessment orders issued by the first respondent for the assessment years 2012-2013 and 2013-2014, the appellant filed Exts.P2 and P2(a) appeals before the second respondent appellate authority. Along with the said appeals, he also filed Exts.P3 and P3(a) stay petitions, praying for stay of collection of the balance tax assessed as per Exts.P1 and P1(a) assessment orders. On that application, the appellate authority passed Ext.P4 interim order dated 21.10.2015 granting an order of stay of recovery of the balance tax, subject to the condition that the appellant should pay 30% of the balance tax demanded for the years in question and furnish security for the balance amount to the satisfaction of the assessing authority on or before 5.11.2015. Challenging that order he filed W.P.(C)No.33638 of 2015. The learned single Judge after considering the rival contentions declined to interfere with Ext.P4 order but granted the petitioner time till 30.11.2015 to comply with the conditions stipulated in Ext.P4. The petitioner has in this writ appeal challenged the judgment of the learned single Judge.

After hearing learned counsel appearing for the petitioner and learned Government Pleader appearing for the respondents, we are not satisfied that the petitioner has made out a case warranting interference with the impugned judgment. However having regard to the fact that the time fixed for payment by the learned single Judge has expired, we deem it appropriate to enlarge the time for compliance with the conditions stipulated in Ext.P4 till 31.12.2015, failing which, the consequences mentioned in Ext.P4 shall follow.

Sd/-

P.N.RAVINDRAN
JUDGE

Sd/-

BABU MATHEW P. JOSEPH
JUDGE

/true copy/

P.A. To Judge

vpv