IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

MONDAY, THE 21ST DAY OF DECEMBER 2015/30TH AGRAHAYANA, 1937

WA.No. 2743 of 2015 () IN WP(C).35052/2015

AGAINST THE JUDGMENT IN WP(C) 35052/2015 of HIGH COURT OF KERALA
DATED 20-11-2015
....

APPELLANT(S)/PETITIONER :

P.A.NOUSHAD
M/S.CRESCENT CAR WORLD,
COLLEGE JUNCTION, KOLLAM.

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

RESPONDENT(S)/RESPONDENTS :
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1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, KOLLAM-691 001.

2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM-691 001.

BY SMT.SHOBA ANNAMMA EAPEN, GOVERNMENT PLEADER

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 21-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

AMV

THOTTATHIL B.RADHAKRISHNAN

&

ANU SIVARAMAN, JJ.

....

W.A.No.2743 of 2015

....

Dated this the 21st day of December, 2015

JUDGMENT

Thottathil B.Radhakrishnan, J.

Heard the learned counsel for the appellant and the learned senior government pleader.

2. The appellant is a dealer in automobile spares. He filed statutory first appeal against the order of assessment for the year 2010 - 2011. We have seen the assessment order and the appeal memorandum. The first appellate authority granted stay of collection of balance amount for the year 2010 - 2011, on condition that the appellant remits 30% of the balance tax and interest for that year. The learned single Judge has refused to interfere with that in writ jurisdiction, at the instance of the assessee. Hence this appeal.

3. We have bestowed our anxious consideration to the grounds of appeal raised and the contents of Ext.P4 vis a vis the contents of the assessment order and, in particular, the

grounds raised in relation to purchases allegedly made by a pharmaceutical distributor and the assessee's plea that there was error in uploading the details.

4. Having looked into Ext.P2 appeal memorandum in the light of Ext.P4, we hold that ends of justice would be satisfied if the order of stay issued by the first appellate authority is kept intact on condition that the amounts covered by Ext.P4 is remitted by the appellant in two equal installments payable on or before 30.12.2015 and 30.01.2016. If such remittance is made, the appellate authority will take up the appeal for hearing out of turn, in accordance with law, and also taking into consideration the relevance of Ext.P4.

Writ appeal is ordered accordingly.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

sd/-
(ANU SIVARAMAN, JUDGE)

AMV/21/12/2015

/TRUE COPY/

P.A.TO JUDGE