

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936**

**WP(C).No. 4147 of 2015 (P)**  
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**PETITIONER(S):**  
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**YASER ARAFATH, PROPRIETOR,  
HAMCO METALS, THEYYIL HOUSE,  
MUNDUR, PALAKKAD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR,  
SRI.V.K.SHAMUSUDHEEN.**

**RESPONDENT(S):**  
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- 1. THE COMMERCIAL TAX OFFICER-IV,  
FIRST CIRCLE, PALAKKAD-678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES,  
PALAKKAD-678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAXES,  
PALAKKAD-678 001.**

**BY GOVT. PLEADER SMT.SHOBA ANNAMMA EAPEN.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**rs.**

**APPENDIX**

**PETITIONER'S EXHIBITS:-**

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY  
1ST RESPONDENT FOR THE YEAR 2011-12 DATED 22.05.2014.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER  
BEFORE THE 2ND RESPONDENT DATED 15.01.2015.**

**EXHIBIT P3: TRUE COPY OF THE DELAY CONDONATION PETITION  
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT  
DATED 15.01.2015.**

**EXHIBIT P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER  
BEFORE THE 2ND RESPONDENT DATED 15.01.2015.**

**EXHIBIT P5: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF  
THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT  
FOR THE YEAR 2011-12 DATED 29.08.2014.**

**RESPONDENT'S EXHIBITS:-**

**NIL.**

**//TRUE COPY//**

**P.A TO JUDGE**

**rs.**

**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
**W.P.(C) No.4147 of 2015 (P)**

.....  
Dated this the 10<sup>th</sup> day of February, 2015

**JUDGMENT**

Against Ext.P1 assessment order, petitioner preferred Ext.P2 appeal along with Ext.P3 delay condonation petition and Ext.P4 stay petition before the 2<sup>nd</sup> respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2<sup>nd</sup> respondent, recovery steps have been initiated against him through Ext.P5 demand notice, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.N.Muraleedharan Nair, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3.On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2<sup>nd</sup> respondent to consider and pass orders on Ext.P3 delay condonation petition and Ext.P4 stay petition, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2<sup>nd</sup> respondent shall contain reasons for the decision arrived at by him.

All coercive action including the recovery steps pursuant to Ext.P5 demand notice shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed, in Ext.P3 delay condonation petition and Ext.P4 stay petition, and communicates the same to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

AMV/10/02/