IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 28TH DAY OF APRIL 2015/8TH VAISAKHA, 1937

WP(C).No. 8814 of 2015 (B)

PETITIONER:

P.A.SHIHAB,
PARALIY HOUSE, CHENGAL, KALADY,
ERNAKULAM DISTRICT.

BY ADVS.SMT.K.P.SANTHI
SRI.R.JAYAKRISHNAN (MUTHUKULAM)
SRI.RILGIN V.GEORGE
SMT.E.U.DHANYA

RESPONDENT(S):
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1. **STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**

2. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM - 682 011.**

BY SENIOR GOVT. PLEADER SRI.S.SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 8814 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1 : **TRUE COPY OF THE PROCEEDINGS DATED 25.8.2011 OF THE INTELLIGENCE OFFICE, COMMERCIAL TAXES, SQUAD NO.II, MATTANCHERRY.**

P2 : **TRUE COPY OF THE PROCEEDINGS DATED 14.9.2011 OF THE INTELLIGENCE OFFICE, COMMERCIAL TAXES, SQUAD NO.II, MATTANCHERRY.**

P3 : **TRUE COPY OF THE CERTIFICATE DATED 14.12.2012 ISSUED BY THE SECRETARY, KANJOOR GRAMA PANCHAYAT.**

P4 : **TRUE COPY OF THE ORDER DATED 30.10.2012 OF THE COMMERCIAL TAX OFFICER-I, COMMERCIAL TAXES, ANGAMALY.**

P5 : **TRUE COPY OF THE ORDER DATED 30.10.2012 OF THE COMMERCIAL TAX OFFICER-I, COMMERCIAL TAXES, ANGAMALY.**

P6 : **TRUE COPY OF THE NOTICE DATED1.8.2014.**

P7 : **TRUE COPY OF THE APPEAL SUBMITTED TO 2ND RESPONDENT.**

P8 : **TRUE COPY OF THE APPEAL SUBMITTED TO 2ND RESPONDENT.**

P9 : **TRUE COPY OF THE APPEAL SUBMITTED TO THE 2ND RESPONDENT.**

P10 : **TRUE COPY OF THE APPEAL SUBMITTED TO THE 2ND RESPONDENT.**

P11 : **TRUE COPY OF THE RECEIPTS DATED 26.3.2015.**

RESPONDENT(S)' EXHIBITS: -

/TRUE COPY/

P.A. TO JUDGE

mbr/

K.VINOD CHANDRAN, J.

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W.P.(C) No.8814 of 2015 B

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Dated this the 28th day of April 2015

JUDGMENT

The petitioner is aggrieved by the recovery initiated as per Ext.P6 on the demand for the assessment years 2008-2009 and 2009-2010 by Exts.P4 and P5 and penalty imposed for the respective assessment years, by Exts.P1 and P2.

2. The petitioner's contention is that the petitioner has filed appeals from the aforesaid orders, which is evident from Exts.P7 to P10. The date of filing the appeals is not shown anywhere, definitely in the year 2012. The petitioner has not moved any stay application in the said appeals and the appeals are said to have been pending before the 1st Appellate authority from 2012 onwards.

3. In such circumstances, the petitioner has remedy to approach the I[st] appellate authority and this court would not issue any order staying the revisional proceedings, since the petitioner has failed to avail all the remedy to file an interim application before the I[st] appellate authority.

The Writ Petition would stand dismissed.

sd/

K.VINOD CHANDRAN,
JUDGE

dl