

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRA

FRIDAY, THE 24TH DAY OF APRIL 2015/4TH VAISAKHA, 1937

WP(C).No. 12932 of 2015 (N)

PETITIONER:

ABDUL MAJEED, AGED 49 YEARS,
PROPRIETOR, M/S. ASKAR POULTRY FARM, X/1146,
ATTAYAMPATHY, MUTHALAMADA, GOVINDAPURAM (PO),
CHITTUR, PALAKKAD.

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

RESPONDENTS

1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, CHITTUR 678 104.
2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD 678 001.
3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
CHITTUR 678 104.

BY GOVERNMENT PLEADER BIJU MEEATTOOR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 24-04-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 12932 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS :-

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2011-12 DATED 03.7.2014.

EXT.P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 DATED 25.8.2014.

EXT.P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 DATED 25.8.2014.

EXT.P4: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2011-12 DATED 10.4.2015.

RESPONDENTS' EXHIBITS :- NIL.

True copy

P.A to Judge

ANIL K.NARENDHAN, J.

W.P.(C).No.12932 of 2015

Dated this the 24th day of April, 2015

JUDGMENT

Challenging Ext.P1 assessment order issued by the first respondent for the assessment year 2011-12 the petitioner has filed Ext.P2 appeal along with Ext.P3 stay petition before the second respondent. The grievance of the petitioner is that during the pendency of the said appeal and stay petition, recovery proceedings have been initiated by the 3rd respondent vide Ext.P4 demand notice.

Heard both sides.

Considering the fact that Ext.P3 stay petition filed by the petitioner is pending consideration before the second respondent, I deem it appropriate to dispose of the Writ Petition directing the second respondent to consider and pass appropriate orders on Ext.P3 stay petition as expeditiously as possible, at any rate, within a period of one month from the date of receipt of a certified copy of this judgment, with notice to the petitioner. Till such orders are passed all recovery proceedings pursuant to Ext.P4 shall be kept in abeyance.

ANIL K.NARENDHAN, JUDGE

skj