

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. 13187 of 2015 (W)

PETITIONER(S):

**DEVADAS M AGED 49 YEARS
PROPRIETOR, SREEKRISHNAN HARDWARE, 10/540
NEW BAZAR, VANIAMKULAM, OTTAPPALAM
PALAKKAD DISTRICT, PIN 679 522**

**BY ADVS.SRI.MOHAMMED RAFIQ
SRI.P.JAYARAM**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER (APPEALS), AGED 1 YEARS
COMMERCIAL TAXES, PALAKKAD, PIN 678 001**
- 2. THE COMMERCIAL TAX OFFICER,
OTTAPPALAM, PIN 679 101**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD, PIN 678 001**
- 4. THE STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT
GOVERNMENT SECRETARIAT, TRIVANDRUM, PIN 695 001**

R BY SR.GOVERNMENT PLEADER, SRI.S. SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
13-07-, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1 THE TRUE COPY OF THE ASSESSMENT ORDER NO 32091094282/10-11 DATED 29-10-2014 RELATING TO THE YEAR 2010-11 PASSED BY THE 2ND RESPONDENT UNDER SECTION 25(1) OF THE KERALA VALUE ADDED TAX ACT,2003
- EXT.P2 THE TRUE COPY OF THE APPEAL DATED 05-03-2015 RELATING TO THE YEAR 2010-11 FILED BY THE PETITIOENR BEFORE THE 1ST RESPONDENT
- EXT.P3 THE TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY DATED 05-03-2015 FILED BY THE PETITIOENR BEFORE THE 1ST RESPONDENT
- EXT.P4 THE TRUE COPY OF THE STAY APPLICATION DATED 05-03-2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
- EXT.P5 THE TRUE COPY OF THE DEMAND NOTICE NO A204043/14 DATED 20-12-2014 ISSUED BY THE 2ND RESPONDENT UNDER SECTION 7 OF THE KERALA RECOVERY ACT,1968

RESPONDENT(S)' EXHIBITS

NIL

//True copy//

PA to Judge

das

K.VINOD CHANDRAN, J.

W.P.(C). No. 13187 of 2015

Dated this the 28th day of April, 2015

JUDGMENT

Ext.P1 is the assessment order passed against the petitioner for the year 2010-2011. Against this order, petitioner filed Ext.P2 appeal, which is accompanied by Ext.P4 stay petition and also Ext.P3 application to condone 96 days' delay in filing appeal, before the 1st respondent. Appeal and stay petition are pending before the 1st respondent. In the meanwhile, coercive proceedings have been initiated. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that the appellate authority, the 1st respondent herein, shall dispose of Exts.P3 and P4 application for delay condonation and stay petition, simultaneously, within a period of two months from today and the coercive proceedings be stayed until such orders are passed, which order shall determine the matter thereafter.

Writ petition disposed of.

Sd/-
K.VINOD CHANDRAN
JUDGE