

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 8TH DAY OF MAY 2015/18TH VAISAKHA, 1937

WP(C).NO. 13646 OF 2015 (E)

PETITIONER:

**ABDUL MAJEED,
M/S.ASKAR POULTRY FARM, X/478A,
ATTAYAMPATHY, MUTHALAMADA,
GOVINDAPURAM P.O., 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. DEPUTY TAHSILDAR, REVENUE RECOVERY,
CHITTUR- 678 104.**

BY GOVT.PLEADER SMT.ROSE MICHAEL.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1:- TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2012-13 DATED 03/07/2014.
- P2:- TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2013-14 DATED 03/07/2014.
- P3:- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 27/09/2014.
- P4:- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 27/09/2014.
- P5:- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 27/09/2014.
- P6:- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 27/09/2014.
- P7:- TRUE COPY OF THE INTERIM ORDER PASSED BY 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 11/03/2015.
- P8:- TRUE COPY OF THE INTERIM ORDER PASSED BY THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 11/03/2015.
- P9:- TRUE COPY OF THE JUDGMENT IN WP(C).NO.10092 OF 2015 DATED 30/03/2015.
- P10:- TRUE COPY OF THE DEMAND NOTICE U/S.7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2012-13 DATED 10/04/2015.
- P11:- TRUE COPY OF THE DEMAND NOTICE U/S.7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2013-14 DATED 10/04/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.13646 of 2015

Dated this the 8th day of May, 2015

JUDGMENT

Aggrieved by Exts.P1 and P2 assessment orders, the petitioner approached the second respondent by Exts.P3 and P4 appeals. In the appeals, Exts.P7 and P8 orders were passed directing the petitioner to pay 30% of the disputed amount on or before 30.3.2015. The petitioner's case is that these orders were passed not overlooking the dictum of this Court in **Archana Agencies v. Commercial Tax Officer** [2014 (2) KLT 715].

In the light of the dictum as above, I am of the view, Exts.P7 and P8 orders were passed without any consideration. Accordingly, Exts.P7 and P8 are set aside and there shall be a direction to the second respondent to reconsider the stay petitions in the light of the dictum in

Archana's case (*supra*) within a period of two months. Till a decision is taken in the stay petitions, recovery steps against the petitioner shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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