

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. 13937 of 2015 (N)

PETITIONER(S):

**M/S. REGAL REALTORS & PROJECTS (I) PVT. LTD.,
50/2360, ZEREENE, RAILWAY STATION ROAD,
EDAPPALLY, KOCHI-24, REPRESENTED BY ITS
CHAIRMAN AND MANAGING DIRECTOR MOHAMMED NIAZ.**

BY ADV. SRI.K.J.ABRAHAM.

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I (W.C),
O/O. DEPUTY COMMISSIONER, COMMERCIAL TAXES,
ERNAKULAM - 682 018.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
O/O. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM-682 015.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, COCHIN -682 030.**

BY GOVT. PLEADER SRI.P. FAZIL.

**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:-

- EXT.P1 - TRUE COPY OF THE ASSESSMENT ORDER NO.32072001906/2009-10 DATED 29.11.2014 FOR THE YEAR 2009-10.
- EXT.P1(A) - TRUE COPY OF THE ASSESSMENT ORDER NO.32072001906/2010-11 DATED 07.01.2015 FOR THE YEAR 2010-11.
- EXT.P2 - TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO.29 DATED 19.03.2015 FOR THE YEAR 2009-10.
- EXT.P2(A) - TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO.29 DATED 19.03.2015 FOR THE YEAR 2010-11.
- EXT.P3 - TRUE COPY OF THE FORM NO.30 STAY PETITION DATED 19.03.2015 FOR THE YEAR 2009-10.
- EXT.P3(A) - TRUE COPY OF THE FORM NO.30 STAY PETITION DATED 19.03.2015 FOR THE YEAR 2010-11.
- EXT.P4 - TRUE COPY OF THE DELAY CONDONATION PETITION FOR THE YEAR 2009-10 DATED 19.03.2015.
- EXT.P4(A) - TRUE COPY OF THE DELAY CONDONATION PETITION FOR THE YEAR 2010-11 DATED 19.03.2015.
- EXT.P5 - TRUE COPY OF THE FORM NO.1 DEMAND NOTICE NO.A5-1005/15 DATED 10.04.2015 FOR THE YEAR 2009-10.
- EXT.P5(A) - TRUE COPY OF THE FORM NO.1 DEMAND NOTICE NO.A5-1006/15 DATED 10.04.2015 FOR THE YEAR 2010-11.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.
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W.P(C).No.13937 of 2015
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Dated this the 08th day of May, 2015

JUDGMENT

Exts.P1 and P1(a) are the assessment orders passed against the petitioner for the years 2009-2010 and 2010-2011. Against these orders, petitioner filed Exts.P2 and P2(a) appeals, which are accompanied by Exts.P4 and P4(a) delay petitions and Exts.P3 and P3(a) stay petitions before the 2nd respondent. The same are pending before the 2nd respondent.

2. In view of pendency of delay applications, same shall be considered by the second respondent within a period of one month from the date of receipt of a copy of this judgment. If delay petitions are condoned, stay petitions shall be taken up within a further period of four weeks. Till a decision is taken on the above applications, recovery against the petitioner pursuant to assessment orders shall be kept in abeyance.

The Writ Petition is disposed of.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.