

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 12TH DAY OF MAY 2015/22ND VAISAKHA, 1937

WP(C).No. 14135 of 2015 (N)

PETITIONER :

**BHAGAVATHIRAJAN T., AGED 51 YEARS,
PROPRIETOR, M/S.THIRUMOORTHY IRON TRADERS,
NEIKKARA STREET, PALAKKAD.**

BY ADV. SRI.JOSE JOSEPH

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER,
FIRST CIRCLE, PALAKKAD.**
- 2. THE ASSISTANT COMMISSIONER (APEALS)
COMMERCIAL TAXES, PALAKKAD.**

R1 & R2 BY GOVERNMENT PLEADER SRI. MOHAMMED SHAFI

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 14135 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER U/S.24 OF THE KVAT ACT FOR THE PERIOD 4/14 TO 8/14 DATED 15/12/2014.
- P2: TRUE COPY OF THE APPEAL AGAINST P1 ORDER DATED 12/2/2015.
- P3: TRUE COPY OF THE PETITION FOR STAY DATED 21/2/2015.
- P4: TRUE COPY OF THE PETITION FOR EARLY HEARING OF APPEAL DATED 21/2/2015.

RESPONDENT(S)' EXHIBITS : **NIL.**

//TRUE COPY//

P.A. TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P.(C) No.14135 of 2015

Dated this the 12th day of May, 2015

JUDGMENT

The petitioner, aggrieved by Ext.P1 assessment order, preferred an appeal before the 2nd respondent. Petitioner also moved an application for stay.

2. Considering the facts and circumstances, there shall be a direction to the 2nd respondent to take up and dispose of the stay application, after affording an opportunity of hearing to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till disposal of the stay application, all coercive steps against the petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance.

The Writ Petition is disposed of.

**A. MUHAMED MUSTAQUE,
JUDGE**