

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 25TH DAY OF MAY 2015/4TH JYAISHTA, 1937

WP(C).No. 15112 of 2015 (L)

PETITIONER :

**STINGER,
ABAD NUCLEUS MALL, MARADU, THRIPIUNITHURA-682 304
REPRESENTED BY ITS ERSTWHILE PARTNER
SRI.SAJEEV K. MADHAVAN.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.UMAMAHESWAR**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
FIRST CIRCLE, THRIPIUNITHURA, ERNAKULAM DISTRICT,
PIN -682 301.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM, PIN-682 015.**
- 3. THE DEPUTY TAHSILDAR (RR),
TALUK OFFICE, CHAVAKKAD,
THRISSUR DISTRICT-680 506**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 25-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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WP(C).No. 15112 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - COPY OF ASSESSMENT ORDER DATED 11.02.2014 FOR THE YEAR 2011-12
ISSUED BY THE 1ST RESPONDENT.**
- P2 - COPY OF APPEAL MEMORANDUM AGAINST EXT.P1**
- P3 - COPY OF STAY PETITION IN EXT.P2 APPEAL.**
- P4 - COPY OF R.R. NOTICE DATED 24.4.2015 ISSUED BY THE 3RD RESPONDENT.**

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

/TRUE COPY/

P.A.TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15112 of 2015

Dated this the 25th day of May, 2015

JUDGMENT

The petitioner, as against assessment order, filed an appeal along with stay application. The petitioner also moved an application for condonation of delay.

2. The learned Government Pleader entertained a doubt that whether the appeal has been filed with delay and seeks further time to get instructions.

In view of the above, the writ petition is disposed of with the following directions:

The Appellate Authority shall verify whether there is a delay in filing the appeal. If there is a delay in filing the appeal, the petitioner shall be given two weeks time to cure the defect to file the delay application. If such application is filed, a decision shall be taken within a further period of two

weeks on the delay application. Thereafter, if the delay application is allowed, the stay application shall be considered within a further period of one month. However, if there is no delay, the stay application shall be disposed within two months from today after issuing notice to the petitioner. Till a decision is taken on the stay application, all recovery proceedings pursuant to the assessment order shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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