

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 26TH DAY OF MAY 2015/5TH JYASHTA, 1937

WP(C).No. 15322 of 2015 (M)

PETITIONER(S) :

M/S. E.P.M. TRADERS
28/85, 86, MELAMURI
PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER
SEBASTIAN E.M

BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

1. THE COMMERCIAL TAX OFFICER
1ST CIRCLE, PALAKKAD - 678 001.
2. THE ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.
3. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.

R BY GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
26-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 15322 of 2015 (M)

APPENDIX

PETITIONER'S EXHIBITS

- P1 - TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR
THE YEAR 2011-2012 DT. 01.12.14.
- P2 - TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DT. 31.01.15.
- P3 - TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DT. 31.01.15.
- P4 - TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE KERALA
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR
2011-12 DT. 12.3.15.

RESPONDENT(S)' EXHIBITS ; NIL

// TRUE COPY//

P A TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No 15322 of 2015

Dated this the 26th day of May, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Assessment Order filed Ext.P2 appeal before the 2nd respondent. The petitioner also filed Ext.P3 stay application.

2. Considering the facts and circumstances, there shall be a direction to the 2nd respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of stay application, all recovery proceedings based on Assessment Order shall be kept in abeyance.

The writ petition is disposed of as above.

**A.MUHAMED MUSTAQUE
JUDGE**

sm/26.05.15