IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

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

WP(C).No. 15387 of 2015 (W)

PETITIONER:

MUSTHAFA M.A AGED 52 YEARS
S/O. ADIMA, PROPRIETOR, GLOBAL PLY AND VENEERS
KANDANTHARA, ALLAPRA, PERUMBAVOOR
ERNAKULAM DISTRICT

BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER
COMMERCIAL TAXES DEPARTMENT, FIRST CIRCLE
PERUMBAVOOR 683542

2. THE ASSISTANT COMMISSIONER (APPEALS)
COMMERCIAL TAXES DEPARTMENT, SALES TAX COMPLEX
ERNAKULAM-682015

3. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, MUVATTUPUZHA-683572

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. 15387 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1: A TRUE COPY OF THE ASSESSMENT ORDER DATED 24.1.2015 FOR THE YEAR 2009-10 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT UNDER CENTRAL SALES TAX ACT

EXT.P2: A TRUE COPY OF THE APPEAL MEMORANDUM DATED 22.5.2015 AGAINST THE ASSESSMENT ORDER FOR THE YEAR 2009-10 FILED BEFORE THE 2ND RESPONDENT

EXT.P3: A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 22.5.2015 FOR THE YEAR 2009-10 FILED BEFORE THE 2ND RESPONDENT

EXT.P4: A TRUE COPY OF THE STAY PETITION DATED 22.5.2015 AGAINST THE ASSESSMENT ORDER FOR THE YEAR 2009-10 FILED BEFORE THE 2ND RESPONDENT

RESPONDENT(S)' EXHIBITS : NIL

// TRUE COPY//

P A TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.15387of 2015

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Dated this the 26th day of May, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Assessment Order, filed Ext.P2 appeal before the 2nd respondent. In this appeal, petitioner also filed Ext.P3 application for condonation of delay. The petitioner also moved a stay application as per Ext.P4.

2. Considering the facts and circumstances, there shall be a direction to the 2nd respondent to consider the delay application within a period of one month. If delay application is allowed, there shall be a direction to consider the stay application within a further period of one month after issuing notice to the petitioner. Till the directions are complied, 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