

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. 15394 of 2015 (Y)

PETITIONER(S) :

**JOSEPH J.VAYALAT, AGED 42 YEARS
PROPRIETOR-VAYALAT EXPORTS
RESIDING AT HOUSE NO.XVIII/54,
PALLURUTHY, ERNAKULAM.**

**BY ADVS.SRI.A.C.DEVY
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER
IIND CIRCLE, MATTANCHERRY - 682 002.**
- 2. THE DEPUTY TAHSILDAR (RR)
OFFICE OF THE SPECIAL TAHSILDAR, KOCHI-682 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

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

VS

WP(C).No. 15394 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1. : TRUE COPY OF THE DEMAND NOTICE U/S.7 OF THE REVENUE RECOVERY ACT ISSUED BY THE 2ND RESPONDENT DATED 27/3/2015 FOR THE YEAR 2010-11.**
- EXT.P2. : TRUE COPY OF THE DEMAND NOTICE U/S.34 OF THE REVENUE RECOVERY ACT ISSUED BY THE 2ND RESPONDENT DATED 27/3/2015 FOR THE YEAR 2010-11.**
- EXT.P3. : TRUE COPY OF THE DEMAND NOTICE U/S.7 OF THE REVENUE RECOVERY ACT ISSUED BY THE 2ND RESPONDENT DATED 27/3/2015 FOR THE YEAR 2011-12.**
- EXT.P4. : TRUE COPY OF THE DEMAND NOTICE U/S.34 OF THE REVENUE RECOVERY ACT ISSUED BY THE 2ND RESPONDENT DATED 27/3/2015 FOR THE YEAR 2011-12**
- EXT.P5. : TRUE COPY OF THE APPLICATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 22/5/2015 FOR THE YEAR 2010-11**
- EXT.P6. : TRUE COPY OF THE APPLICATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 22/5/2015 FOR THE YEAR 2011-12.**

RESPONDENT(S)' EXHIBITS

NIL

/TRUE COPY/

PA TO JUDGE

VS

A.MUHAMED MUSTAQUE, J

W.P.(C).No.15394 of 2015

Dated this the 26th day of May, 2015

JUDGMENT

The petitioner as against the assessment order wants to file appeal. The petitioner's case is that, he was not aware of passing of the order and he obtained the certified copy of the order only on last day. The petitioner in the meanwhile impugns the recovery based on the assessment order.

2. Heard the learned counsel for the petitioner and learned Government Pleader.

3. The petitioner also wants to file an application for condonation of delay and also an application for stay. This shall be done within two weeks.

4. If any delay application is filed, the same shall be taken within 1 month after notice to the petitioner. The delay application is allowed, the stay application shall be considered within further period of one month. To work out the remedy as above, recovery

proceedings, initiated against the petitioner shall be kept in abeyance for a period of 2 months.

The writ petition is disposed of. No costs.

**A.MUHAMED MUSTAQUE
JUDGE**

VS