

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 28TH DAY OF MAY 2015/7TH JYAISHTA, 1937

WP(C).No. 15741 of 2015 (P)

PETITIONER(S):

**ROY K.PAUL,
M/S.PAUL RUBBERS, PANDAMCODE,
MOOLAMCODE POST,
PALAKKAD DISTRICT**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES SPECIAL CIRCLE, PALAKKAD 678001.**
- 2. INTELLIGENCE OFFICER,
SQUAD NO.IV, DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD 678001.**
- 3. ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD 678001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 15741 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: COPY OF THE ORDER ISSUED BY THE 2ND RESPONDENT**
- P2: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT**
- P3: COPY OF THE PETITION FOR EARLY DISPOSAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT**
- P4: COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15741 of 2015

Dated this the 28th day of May, 2015

J U D G M E N T

The petitioner impugning penalty order filed an appeal. Without prejudice to the appellate remedy, the petitioner also paid the penalty amount. The petitioner seeks early disposal of Ext.P2 appeal as he apprehends that based on the penalty order, assessments would be completed and he would be mulcted with liability. Hence, this writ petition.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

Considering the facts and circumstances of the case, this writ petition is disposed of directing the 3rd respondent to consider Ext.P2 appeal after issuing notice to the petitioner, within a period of three months from today.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.