

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. 15778 of 2015 (V)

PETITIONER(S):

**MR. BIJU KURYAN, AGED 43 YEARS,
DEALER, REPRESENTING M/S.HILL PRODUCE, ONE WAY ROAD,
KATTAPPANA, KUMILY, KATTAPPANA-685514.**

**BY ADVS.SRI.E.A.BIJUMON
SRI.AJEESH S.BRITE**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER, (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, KOTTAYAM-686602.**
- 2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT, KATTAPPANA-685514.**
- 3. DEPUTY TAHSILDAR,
REVENUE RECOVERY, KATTAPPANA-685514.**

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. 15778 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1 : TRUE COPY OF THE ASSESSMENT ORDER DT.6/5/14

EXT.P2 : TRUE COPY OF THE DEMAND NOTICE DT.6/5/14

EXT.P3 : TRUE COPY OF THE APPEAL DT.9-4-2015.

EXT.P4 : TRUE COPY OF THE STAY PETITION DT.26-5-2015.

EXT.P5 : TRUE COPY OF THE DELAY PETITION DT.26-5-2015.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15778 of 2015

Dated this the 28th day of May, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2011-12 passed by the 2nd respondent. The petitioner has preferred Ext.P3 appeal, Ext.P4 stay petition and Ext.P5 delay condonation petition against the said order.

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

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 1st respondent to consider the delay condonation petition within one month from the date of receipt of a copy of this judgment. If the delay petition is allowed, the 1st respondent is further directed to consider the stay petition, after issuing notice to the petitioner, within a further period of one month. Till a final decision is taken in the matter as directed above, all the coercive proceedings shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.