

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. 15820 of 2015 (B)

PETITIONER :

**P.K.MOHAMMED,
M/S.REGAL HARWARES, MOONUPEEDIKA,
THRISSUR DISTRICT -680 01**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (ON DEPUTATION),
DEPARTMENT OF COMMERCIAL TAXES, KODUNGALLUR,
THRISSUR- 680 001**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR- 680 001**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OPF COMMERCIAL TAXES, IRINJALAKKUDA,
THRISSUR -680 001**

BY SR 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:**

sts

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER NO.32081021829/2014-15 (04/14 TO 08/14) DATED 15-11-2014 FOR THE YEAR 2014-15 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
- EXT.P2 TRUE COPY OF THE FIRST APPEAL DATED 24/04/15 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15 AGAINST EXHIBIT-P1, ASSESSMENT ORDER
- EXT.P3 TRUE COPY OF THE DELAY CONDONATION PETITION DATED 24/04/2015 FILED BY THE PETITIONER FOR THE YEAR 14-15 BEFORE THE 2ND RESPONDENT
- EXT.P4 TRUE COPY OF THE STAY PETITION DATED 24-04-15 FILED BY THE PETITIONER FOR THE YEAR 2014-15., BEFORE THE 2ND RESPONDENT
- EXT.P5 TRUE COPY OF THE CHALAN RS.50,000/- NO. 135 DATED 24-11-2014
- EXT.P5A TRUE COPY OF THE CHALAN RS 50.000/- NO.26 DATED 27/12/2014
- EXT.P5B TRUE COPY OF THE CHALAN RAS. 50,000/- NO 62 DATED 29/01/2015
- EXT.P5C TRUE COPY OF THE CHALAN RS 50,000/- NO.5 DATED 26/02/2015

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15820 of 2015

Dated this the 28th day of May, 2015

J U D G M E N T

The petitioner has preferred Ext.P2 appeal against the assessment order for the year 2014-15 issued by the 1st respondent. The learned counsel for the petitioner submits that, out of demand of ₹2,72,000/-, the petitioner has already remitted ₹2,00,000/- under protest without prejudice to his challenge in the appeal. In that view of the matter, the petitioner requests only for an early disposal of the appeal.

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

Considering the facts and circumstances of the case, this writ petition is disposed of directing the appellate authority to consider the appeal within a period of six months from today. In view of the fact that, the petitioner has remitted ₹2,00,000/-, recovery proceedings against the petitioner for the balance amount shall be kept in abeyance till the disposal of the appeal.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.