

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 2ND DAY OF JUNE 2015/12TH JYASHTA, 1937

WP(C).No. 16226 of 2015 (C)

PETITIONER(S) :

M/S.A.B.HATCHERIES,
L.G PALAYAM, EDUPPUKULAM POST, PALAKKAD
REPRESENTED BY ITS MAANGING PARTNER, SRI.SUKUMARAN.R

BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMSUDHEEN

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER,
IIIRD CIRCLE, PALAKKAD-678 001

2. THE ASSISTANT COMMISSIONER(APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD 678 001

BY GOVERNMENT PLEADER SMT.SHOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
02-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
 RESPONDENT FOR THE YEAR 2010-2011 DATED 10-10-2014

EXT.P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
 THE 2ND RESPONDENT DATED 09-02-2015

EXT.P3 TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
 BEFORE THE 2ND RESPONDENT DATED 09-02-2015

EXT.P4 TRUE COPY OF THE STAY ORDER PASSED BY THE 2ND RESPONDENT
 FOR THE YEAR 2010-11 DATED 07-05-2015

EXT.P5 TRUE COPY OF THE JUDGMENT IN W.P(C) NO 13646 OF 2015
 DATED 08-05-2015

EXT.P6 TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY
 1ST RESPONDENT FOR THE YEAR 2010-11 DATED 10-10-2014

RESPONDENT(S) ' EXHIBITS : NIL

/TRUE COPY/

P. A. TO JUDGE

A. MUHAMED MUSTAQUE, J.

W.P. (C). No. 16226 of 2015

Dated this the 2nd day of June, 2015

J U D G M E N T

This writ petition is filed challenging the order passed in the stay application filed along with the appeal. The appellate authority imposed a condition of 30% for granting stay and also directed the petitioner to furnish adequate security. The petitioner submits that, the order is not a reasoned order and without following the directions in this Court in **Archana Agencies V. Commercial Tax Officer [2014 (2) KLT 715]**.

2. Though the petitioner's case has been adverted to by the appellate authority, the authority has not stated reasons for imposing conditions. In order to avoid any multiplicity of proceedings further in this matter, I am of the view that the petitioner shall deposit ₹2.5 lakhs as a condition for stay. Accordingly, the interim order is modified to the above extent. The above amount shall be paid in three equal monthly installments starting from 15.06.2015 and furnish adequate security for the balance amount. All the recovery proceedings shall be deferred to, to work out the above direction.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.