

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 24TH DAY OF JUNE 2015/3RD ASHADHA, 1937

WP(C).No. 16433 of 2015 (D)

PETITIONER(S) :

**SHALU V.A.
M/S.VAZHEMADATHIL JEWELERS,
Y.M.C.A.ROAD, KOTTAYAM.**

**BY ADVS.SRI.MATHEW JOHN (K)
SRI.DOMSON J.VATTAKUZH**

RESPONDENT(S) :

- 1. THE DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM- 682 011.**
- 2. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, KOTTAYAM- 686 001.**
- 3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KOTTAYAM- 686 001.**
- 4. THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF FINANCE, SECRETARIAT,
THIRUVANANTHAPURAM- 697 001.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1 : A TRUE COPY OF THE ORDER DATED 26-02-2013
2ND RESPONDENT.**
- EXT.P2 : A TRUE COPY OF THE MEMORANDUM OF APPEAL FILED BY
THE PETITIONER.**
- EXT.P3 : A TRUE COPY OF THE APPLICATION FOR ADVANCING
THE HEARING OF THE APPEAL FROM THE NORMAL TURN
DATED 15-04-2013.**
- EXT.P4 : A TRUE COPY OF THE APPLICATION FOR STAY OF COLLECTION
OF TAX DATED 15-04-2013.**
- EXT.P5 : A TRUE COPY OF THE DEMAND NOTICE UNDER SEC.7 OF
THE REVENUE RECOVERY ACT DATED 16-04-2013.**
- EXT.P6 : A TRUE COPY OF THE ORDER DT.27-3-2013 BY R2.**
- EXT.P7 : A TRUE COPY OF THE MEMORANDUM OF APPEAL FILED BY
THE PETITIONER DATED 15-04-2013.**
- EXT.P8 : A TRUE COPY OF THE APPLICATION FOR ADVANCING
THE HEARING OF THE APPEAL FROM THE NORMAL TURN
DATED 15-04-2013.**
- EXT.P9 : A TRUE COPY OF THE APPLICATION FOR STAY OF COLLECTION
OF TAX DATED 15-04-2013.**
- EXT.P10 : A TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF
THE REVENUE RECOVERY ACT DATED 27-06-2013.**
- EXT.P11 : A TRUE COPY OF THE ORDER DATED 27-03-2013 BY
2ND RESPONDENT.**
- EXT.P12 : A TRUE COPY OF THE MEMORANDUM OF APPEAL FILED BY
THE PETITIONER DATED 15-04-2013.**
- EXT.P13 : A TRUE COPY OF THE APPLICATION FOR ADVANCING
THE HEARING OF THE APPEAL FROM THE NORMAL TURN
DATED 15-04-2013.**
- EXT.P14 : TRUE COPY OF THE APPLICATION FOR STAY OF COLLECTION OF
TAX DATED 15-04-2013.**
- EXT.P15 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF
THE REVENUE RECOVERY ACT DATED 27-06-2013.**

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**EXT.P16 : A TRUE COPY OF THE PROCEEDINGS OF THE COMMERCIAL TAX
OFFICER, CT OFFICE, VAIKOM, DATED 27-05-2014.**

**EXT.P17 : A TRUE COPY OF THE PROCEEDINGS OF THE COMMERCIAL TAX
OFFICER, CT OFFIE VAIKOM, DATED 20-5-2015.**

**EXT.P18 : A TRUE COPY OF THE REPRESENTATION DATED 31-05-2013
BEFORE THE HON.MINISTER FOR FINANCE, GOVERNMENT OF
KERALA, THIRUVANANTHAPURAM BY THE PETITIONER.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.16433 of 2015

Dated this the 24th day of June, 2015

J U D G M E N T

The petitioner as against Exts.P1, P6 and P11 orders preferred Exts.P2, P7 and P12 appeals and Exts.P4, P9 and P14 stay applications. Those appeals are still pending before the 1st respondent. Aggrieved by the same, the petitioner has filed this writ petition.

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

3. Taking note of the fact that, the appeals are pending since 2013, there shall be a direction to the appellate authority to dispose of the appeals within a period of two months from the date of receipt of a copy of this judgment. Till disposal of the appeals, all coercive proceedings shall be deferred.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV