

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 12TH DAY OF JUNE 2015/22ND JYAISHTA, 1937

WP(C).No. 16702 of 2015 (K)

PETITIONER(S):

**P.D.SHAJAN, (PROPRIETOR),
ST. XAVIER'S SAND, MATTOOR,
KALADY - 683 574.**

**BY ADVS.SRI.K.S.HARIHARAN NAIR
SRI.BIJOY CHANDRAN**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER-I,
ANGAMALY - 683 573.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015.**
- 3. DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, KUNNATHUNAD, PERUMBAVOOR - 683 542.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
12-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 16702 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

P1: COPY OF THE ASSESSMENT ORDER DATED 29.06.2012 FOR THE YEAR 2008-09.

P1A : COPY OF THE ASSESSMENT ORDER DATED 28.12.2012 FOR THE YEAR 2009-10.

P2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

P2A : COPY OF APPEAL MEMORANDUM AGAINST EXT.P1 (A).

P3: COPY OF THE STAY PETITION FILED IN EXT P2.

P3A : COPY OF THE STAY PETITION FILED IN EXT P2 (A).

P4: COPY OF NOTICE DATED 26.03.2015 ISSUED BY THE 3RD RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT P1.

P4 A: COPY OF THE NOTICE DATED 26.03.2015 ISSUED BY THE 3RD RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT P1(A).

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16702 of 2015

Dated this the 12th day of June, 2015

JUDGMENT

The petitioner, impugning Exts.P1 and P1(a) assessment orders, filed Exts.P2 and P2(a) appeals before the second respondent. In the appeals, the petitioner filed delay condonation applications along with stay applications.

Considering the facts and circumstances, following directions are issued:

The delay applications shall be considered within one month. If the delay is condoned, the stay applications shall be considered within a further period of one month. To work out the above relief, revenue recovery proceedings shall be deferred till the disposal of the stay applications.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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