

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 9TH DAY OF JUNE 2015/19TH JYAISHTA, 1937

WP(C).No. 17152 of 2015 (T)

PETITIONER :

**PRADEEP.T,
DAS AGENCIES, III/363 B, PALAKKAL PEEDIKA,
PERUMANNUR P.O., CHALISSERY, PALAKKAD DISTRICT.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, PATTAMBI - 679 306.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD -678 001.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
PATTAMBI - 679 306.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 17152 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
 RESPONDENT FOR THE YEAR 2013 - 14 DATED 31.1.2015**
- EXT.P-2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
 2ND RESPONDENT DATED 1.6.2015**
- EXT.P-3: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE
 PETITIONER BEFORE THE 2ND RESPONDENT DATED 1.6.2015**
- EXT.P-4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
 BEFORE THE 2ND RESPONDENT DATED 1.6.2015**
- EXT.P-5: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
 REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
 YEAR 2013 - 14 DATED 24.4.2015**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17152 of 2015

Dated this the 9th day of June, 2015

J U D G M E N T

The petitioner has filed Ext.P2 appeal and Ext.P4 stay petition along with Ext.P3 delay condonation petition against Ext.P1 assessment order for the year 2013-14.

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

Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider the delay condonation petition within a period of one month from the date of receipt of a copy of this judgment. If the delay condonation petition is allowed, the stay application shall be considered within a further period of one month, after issuing notice to the petitioner. Till a final decision is taken as directed above, all coercive proceedings pursuant to Ext.P5 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.