

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 10TH DAY OF JUNE 2015/20TH JYAISHTA, 1937

WP(C).No. 17292 of 2015 (J)

PETITIONER :

**KANOOS RESIDENCY,
EAST NADA, GURUVAYOOR, THRISSUR DISTRICT
PIN-680 101
REPRESENTED BY ITS DIRECTOR K.S. KHADAR PILLAI.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER (LUXURY TAX)
THRISSUR, COMMERCIAL TAX OFFICE COMPLEX, POOTHOLE
THRISSUR-680 004.**
- 2. THE DY. COMMISSIONER (APPEALS)
COMMERCIAL TAXES, THEVARA, KOCHI, PIN-682 015.**
- 3. THE DEPUTY TAHSILDAR (R.R.)
CHAVAKKAD, THRISSUR DISTRICT.**

R1 TO R3 BY GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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...2/-

APPENDIX

PETITIONERS' EXHIBITS :

- EXT. P1- COPY OF ASSESSMENT ORDER DATED 3-4-2014 ISSUED BY THE 1ST RESPONDENT FOR THE MONTH OF JANUARY, 2014.
- EXT. P1(a)- COPY OF ASSESSMENT ORDER DATED 15-10-2014 ISSUED BY THE 1ST RESPONDENT FOR JULY, 2014.
- EXT. P1(b)- COPY OF ASSESSMENT ORDER DATED 15-10-2014 ISSUED BY THE 1ST RESPONDENT FOR AUGUST, 2014.
- EXT. P1(c)- COPY OF ASSESSMENT ORDER DATED 4-2-2015 ISSUED BY THE 1ST RESPONDENT FOR OCTOBER, 2014.
- EXT. P1(d)- COPY OF ASSESSMENT ORDER DATED 4-2-2015 ISSUED BY THE 1ST RESPONDENT FOR NOVEMBER, 2014.
- EXT. P1(e)- COPY OF ASSESSMENT ORDER DATED 27-2-2015 ISSUED BY THE 1ST RESPONDENT FOR DECEMBER, 2014
- EXT. P2- COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.
- EXT. P2(a)- COPY OF APPEAL MEMORANDUM AGAINST EXT.P1(a).
- EXT. P2(b)- COPY OF APPEAL MEMORANDUM AGAINST EXT.P1(b).
- EXT. P2(c)- COPY OF APPEAL MEMORANDUM AGAINST EXT.P1(c).
- EXT. P2(d)- COPY OF APPEAL MEMORANDUM AGAINST EXT.P1(d).
- EXT. P2(e)- COPY OF APPEAL MEMORANDUM AGAINST EXT.P1(e).
- EXT. P3- COPY OF PETITION FOR CONDONING DELAY IN FILING EXT.P2 APPEAL.
- EXT.P3(a) COPY OF PETITION FOR CONDONING DELAY IN FILING EXT.P2(a) APPEAL.
- EXT.P3(b) COPY OF PETITION FOR CONDONING DELAY IN FILING EXT.P2(b) APPEAL.
- EXT.P3(c) COPY OF PETITION FOR CONDONING DELAY IN FILING EXT.P2(c) APPEAL.
- EXT.P3(d) COPY OF PETITION FOR CONDONING DELAY IN FILING EXT.P2(d) APPEAL.
- EXT.P3(e) COPY OF PETITION FOR CONDONING DELAY IN FILING EXT.P2(e) APPEAL.

(Contd...)

- EXT.P4 COPY OF STAY PETITION FILED IN EXT.P2 APPEAL.
- EXT.P4(a)- COPY OF STAY PETITION FILED IN EXT.P2(a) APPEAL.
- EXT.P4(b)- COPY OF STAY PETITION FILED IN EXT.P2(b) APPEAL.
- EXT.P4(c)- COPY OF STAY PETITION FILED IN EXT.P2(c) APPEAL.
- EXT.P4(d)- COPY OF STAY PETITION FILED IN EXT.P2(d) APPEAL.
- EXT.P4(e)- COPY OF STAY PETITION FILED IN EXT.P2(e) APPEAL.
- EXT.P5- COPY OF THE NOTICE DATED 27.04.2015 ISSUED BY THE 3RD
RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT.P1.
- EXRT.P5(a)- COPY OF THE NOTICE DATED 27.04.2015 ISSUED BY THE 3RD
RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT.P1(a).
- EXRT.P5(b)- COPY OF THE NOTICE DATED 27.04.2015 ISSUED BY THE 3RD
RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT.P1(b).
- EXRT.P5(c)- COPY OF THE NOTICE DATED 27.04.2015 ISSUED BY THE 3RD
RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT.P1(c).
- EXRT.P5(d)- COPY OF THE NOTICE DATED 27.04.2015 ISSUED BY THE 3RD
RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT.P1(d).
- EXRT.P5(e)- COPY OF THE NOTICE DATED 27.04.2015 ISSUED BY THE 3RD
RESPONDENT UNDER THE RR ACT IN RESPECT OF EXT.P1(e).

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17292 of 2015

Dated this the 10th day of June, 2015

JUDGMENT

The petitioner, impugning Ext.P1 series of Assessment Orders, filed Ext.P2 series of appeals before the second respondent. Along with the appeals, the petitioner also filed Ext.P3 series of applications for condoning delay and Ext.P4 series of stay applications.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay applications within a period of two months after issuing notice to the petitioner. Till the disposal of the stay applications, all recovery proceedings based on the Assessment Orders shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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