

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 11TH DAY OF JUNE 2015/21ST JYASHTA, 1937

WP(C).No. 17397 of 2015 (Y)

PETITIONER:

**V.SASI. AGED 54 YEARS,
S/O.VELAYUDHAN, "POURNAMI", KATTACHIRA,
PALICKAL P.O., ALAPPUZHA, PIN - 690503.**

**BY ADVS.SRI.P.A.ABDUL JABBAR
SRI.H.ABDUL LATHIEF**

RESPONDENT(S):

- 1. THE DEPUTY TAHASILDAR,
TALUK OFFICE, KARTHIKAPPALLY,
ALAPPUZHA DISTRICT, - 690 503.**
- 2. DY.COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM, PIN - 691002.**
- 3. COMMERCIAL TAX OFFICER,
COMMERCIAL TAX OFFICE, KAYAMKULAM,
ALAPPUZHA, PIN - 690502.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 17397 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT-P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32040984418/2014-15
ISSUED BY THE 3RD RESPONDENT WITH DEMAND NOTICE.
- EXHIBIT-P2: TRUE COPY OF THE INTERIM ORDER PASSED IN APPEAL
NOS.KVATA(ALPY) 63/15 TO 69/15 BY THE 2ND RESPONDENT.
- EXHIBIT-P3: TRUE COPY OF THE ORDER PASSED BY THE 2ND RESPONDENT.
- EXHIBIT-P4: TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT TO
THE PETITIONER.
- EXHIBIT-P5: TRUE COPY OF THE ANNUAL RETURNS SUBMITTED BY THE
PETITIONER FOR THE YEAR 2014-2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17397 of 2015

Dated this the 11th day of June, 2015

J U D G M E N T

The petitioner impugns the order in the application for stay. The petitioner's grievance is that, the appellate authority did not advert to the merits of the contentions of the petitioner.

2. I have gone through the impugned order Ext.P2. In fact, the Appellate Authority has adverted to the rival contentions, satisfaction for the purpose of imposing condition is *prima facie* views of the authority. The entire grounds of probe would be possible only at final hearing.

Therefore, I do not find any merit in the writ petition for challenging the conditional stay. Hence, this writ petition is dismissed. However the petitioner is given one months time from today to comply with the order.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV