IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

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

WP(C).No.17485 of 2015 (I)

PETITIONER:

NAJEEB,S/O.NAMMU HAJI,AGED 24 YEARS,
THEYYATHANKANDY HOUSE,AVADUKKA,
KOZHIKODE-673528.

BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA

RESPONDENTS:

1. COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
KOYILANDI-673620.

2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE-673001.

3. TAHSILDAR (REVENUE RECOVERY),
VADAKARA,KOZHIKODE-673001.

4. T.K.SHAJIM,S/O.MUHAMMED,AGED 34 YEARS,
ALFA-THAZHEKUNNIYIL HOUSE,
KAKKANCHERRY POST,KOZHIKODE-673620.

R1 TO R3 BY GOVT. 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:

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WP(C).No.17485 of 2015 (I)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE DEED OF RECONSTITUTION OF THE PARTNERSHIP FIRM.

EXT.P2:TRUE COPY OF THE OLD PASSPORT.

EXT.P2(a):TRUE COPY OF THE NEW PASSPORT.

EXT.P3:TRUE COPY OF THE ASSESSMENT ORDER.

EXT.P4:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER.

EXT.P4(a):TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER.

EXT.P4(b):TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER.

EXT.P5:TRUE COPY OF THE ATTACHMENT NOTICE ISSUED BY THE 3RD RESPONDENT.

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.17485 of 2015

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Dated this the 11^{th} day of June, 2015

JUDGMENT

The petitioner, aggrieved by assessment order, preferred an appeal along with delay application for 353 days. The petitioner also filed stay application. The Revenue Recovery Proceedings are initiated against the petitioner and the sale is scheduled tomorrow.

Considering the facts and circumstances, this writ petition is disposed of with the following directions:

1. The petitioner's application for delay shall be considered within one month.
2. If the delay is condoned, stay application shall be considered within a further period of one month.
3. To work out all the above reliefs, the Revenue Recovery Proceedings based on the assessment order shall be deferred.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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