

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

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

WP(C).No. 17623 of 2015 (C)

PETITIONER(S) :

**P.RAJESH,
PROPRIETOR, M/S.NANMA AGENCIES, III/151,
VANIYAMKULAM, PALAKKAD.**

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

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
THE COMMERCIAL TAX OFFICE, OTTAPALAM- 679 521.**
- 2. THE ASSISTANT COMMISSIONER(APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD- 678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD- 678 001.**

BY GOVERNMENT PLEADER SMT.SHOBANNA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2013-2014 DATED 24.11.2014.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 24.12.2014.**

**EXHIBIT P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 24.12.2014.**

**EXHIBIT P4: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF
THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT
FOR THE YEAR 2013-14 DATED 01.06.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17623 of 2015

Dated this the 12th day of June, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2013-14 passed by the 1st respondent. The petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition against the said order.

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 stay petition, after issuing notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all the coercive proceedings pursuant to Exts.P1 & P4 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.