

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 15TH DAY OF JUNE 2015/25TH JYAISHTA, 1937

WP(C).No. 17908 of 2015 (K)

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PETITIONER(S) :

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RONY JOSE VARGHESE,  
PROPRIETOR, M/S.KUNNUMMEL BUILDWARES,  
EDAYAR P.O., KOTHATTUKULAM,  
ERNAKULAM DISTRICT,  
PIN - 686 662.

BY ADVS.SRI.MOHAMMED RAFIQ  
SRI.M.G.SHAJI.

RESPONDENT(S) :

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1. THE DEPUTY COMMISSIONER (APPEALS),  
COMMERCIAL TAXES, ERNAKULAM, PIN -682 015.
2. THE COMMERCIAL TAX OFFICER,  
MUVATTUPUZHA, ERNAKULAM DISTRICT,  
PIN -686 669.
3. THE INSPECTING ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, MUVATTUPUZHA, ERNAKULAM,  
PIN - 686 669.
4. THE STATE OF KERALA,  
REPRESENTED BY THE SECRETARY,  
COMMERCIAL TAXES DEPARTMENT, TRIVANDRUM,  
PIN - 695 001.

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 15-06-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

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- EXT.P-1: THE TRUE COPY OF THE ASSESSMENT ORDER NO.32151413823/  
10-11 DATED 21.8.2014 PASSED BY THE 2ND RESPONDENT  
RELATING TO THE YEAR 2010-11.
- EXT.P-2: THE TRUE COPY OF THE ASSESSMENT ORDER NO.32151413823/  
11-12 DATED 21.8.2014 PASSED BY THE 2ND RESPONDENT  
RELATING TO THE YEAR 2011-12.
- EXT.P-3: THE TRUE COPY OF THE ASSESSMENT ORDER NO.32151413823/  
12-13 DATED 21.8.2014 PASSED BY THE 2ND RESPONDENT  
RELATING TO THE YEAR 2012-12.
- EXT.P-4: THE TRUE COPY OF THE APPEAL DATED 15.12.2014 RELATING TO  
THE ASSESSMENT YEAR 2010-11 FILED BY THE PETITIONER  
BEFORE THE 1ST RESPONDENT.
- EXT.P-5: THE TRUE COPY OF THE APPEAL DATED 15.12.2014 RELATING TO  
THE ASSESSMENT YEAR 2011-12 FILED BY THE PETITIONER  
BEFORE THE 1ST RESPONDENT.
- EXT.P-6: THE TRUE COPY OF THE APPEAL DATED 15.12.2014 RELATING TO  
THE ASSESSMENT YEAR 2012-13 FILED BY THE PETITIONER  
BEFORE THE 1ST RESPONDENT.
- EXT.P-7: THE TRUE COPY OF THE APPLICATION FOR CONDONATION OF  
DELAY DATED 15.12.2014 SUBMITTED BY THE PETITIONER  
BEFORE THE 1ST RESPONDENT IN CONNECTION WITH THE APPEAL  
FOR THE YEAR 2010-11.
- EXT.P-8: THE TRUE COPY OF THE APPLICATION FOR CONDONATION OF  
DELAY DATED 15.12.2014 SUBMITTED BY THE PETITIONER  
BEFORE THE 1ST RESPONDENT IN CONNECTION WITH THE APPEAL  
FOR THE YEAR 2011-12.
- EXT.P-9: THE TRUE COPY OF THE APPLICATION FOR CONDONATION OF  
DELAY DATED 15.12.2014 SUBMITTED BY THE PETITIONER  
BEFORE THE 1ST RESPONDENT IN CONNECTION WITH THE APPEAL  
FOR THE YEAR 2012-13.
- EXT.P-10: THE TRUE COPY OF THE APPLICATION FOR STAY DATED  
15.12.2014 RELATING TO THE ASSESSMENT YEAR 2010-11 FILED  
BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P-11: THE TRUE COPY OF THE APPLICATION FOR STAY DATED 15.12.2014 RELATING TO THE ASSESSMENT YEAR 2011-12 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P-12: THE TRUE COPY OF THE APPLICATION FOR STAY DATED 15.12.2014 RELATING TO THE ASSESSMENT YEAR 2012-13 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P-13: THE TRUE COPY OF THE DEMAND NOTICE NO.RRC-319/14-15 DATED 18.10.2014 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968.

EXT.P-14: THE TRUE COPY OF THE DEMAND NOTICE NO.RRC-361/14-15 DATED 21.11.2014 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968.

EXT.P-15: THE TRUE COPY OF THE DEMAND NOTICE NO.RRC-318/14-15 DATED 18.10.2014 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968.

RESPONDENT(S) ' EXHIBITS :

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NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

**A.MUHAMED MUSTAQUE, J.**

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W.P.(C) No.17908 of 2015  
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Dated this the 15<sup>th</sup> day of June, 2015

**J U D G M E N T**

The petitioner has filed this writ petition against Exts.P1 to P3 assessment orders passed by the 2<sup>nd</sup> respondent. The petitioner has preferred Exts.P4 to P6 appeals, Exts.P7 to P9 delay condonation petitions and Exts.P10 to P12 stay petitions against those orders.

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

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 1<sup>st</sup> respondent to consider the delay condonation petitions within one month from the date of receipt of a copy of this judgment. If the delay petitions are allowed, the 1<sup>st</sup> respondent is further directed to consider the stay petitions, after issuing notice to the petitioner, within a further period of one month. Till a final decision is taken in the matter as directed above, all the coercive proceedings pursuant to Exts.P13 to P15 notices shall be kept in abeyance.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE.**