

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 16TH DAY OF JUNE 2015/26TH JYAISHTA, 1937

WP(C).No. 18046 of 2015 (E)

PETITIONER:

**M/S.ROYALCO INTERNATIONAL,
3/387, BHAGAVATHIKKAL JUNCTION, PUNNAPRA NORTH.P.O,
ALAPPUZHA-688014,
REPRESENTED BY ITS MANAGING PARTNER K.N.SABU.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER-I,
FIRST CIRCLE, COMMERCIAL TAXES, ALAPPUZHA-678001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, BAPPUJI NAGAR, ASRAMAM,
KOLLAM-691002.**
- 3. THE DEPUTY TAHSILDAR (RR),
AMBALAPPUZHA TALUK, ALAPPUZHA-678001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1 TRUE COPY OF THE ANNUAL RETURN E-FILED ON 02-12-2011

EXT.P2 TRUE COPY OF THE FOREIGN COMMERCIAL INVOICE DATED 20-01-11

**EXT.P3 TRUE COPY OF THE DEPARTMENTAL DELIVERY NOTICE BEARING
NO.0208970 DATED 17-03-2011 ACCOMPANIED WITH CONSIGNMENT OF
GOODS**

**EXT.P4 TRUE COPY OF THE DEPARTMENTAL DELIVERY NOTE BEARING NO.0208971
DATED 17-03-2011 ACCOMPANIED WITH CONSIGNMENT OF GOODS**

**EXT.P5 TRUE COPY OF THE PURCHASE STATEMENT FOR THE MONTH OF MARCH
2011**

**EXT.P6 TRUE COPY OF THE ASSESSMENT ORDER DATED 01-12-2014 ISSUED TO
PETITIONER BY 1ST RESPONDENT**

EXT.P7 TRUE COPY OF THE APPEAL DATED 07-05-15 E-FILED FOR THE YEAR 2010-11

**EXT.P8 TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR CONDONATION OF
DELAY DATED 07-05-15 FILED BEFORE 2ND RESPONDENT**

**EXT.P9 TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY
DATED 07-05-15 SUBMITTED BEFORE THE 2ND RESPONDENT**

**EXT.P10 TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR URGENT
HEARING DATED 07-05-15 SUBMITTED BEFORE 2ND RESPONDENT**

**EXT.P11 TRUE COPY OF THE RR NOTICE DTD 10-04-15 ISSUED BY 3RD RESPONDENT
TO THE PETITIONER.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.18046 of 2015

Dated this the 16th day of June, 2015

J U D G M E N T

The petitioner preferred Ext.P7 appeal along with Ext.P9 stay application before the 2nd respondent against Ext.P6 assessment order for the year 2010-11. The main grievance of the petitioner in this writ petition is that, the assessment was completed without giving sufficient opportunity to them and there was a complete denial of natural justice.

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

3. Necessarily, I am of the view that, while considering the stay application the petitioner's objections shall be adverted by the appellate authority. Therefore, the appellate authority is directed to dispose of the stay application within a period of two months after adverting to the petitioner's above arguments. If the appellate authority is of the view that, the petitioner was denied an opportunity, necessarily, without further delay the appeal shall be disposed of. Based on the above directions, all recovery proceedings against the petitioner shall be deferred for a period of two months.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.