

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 19TH DAY OF JUNE 2015/29TH JYAISHTA, 1937

WP(C).No. 18370 of 2015 (U)

PETITIONER :

**RAMSHAD V.M., AGED 28 YEARS,
M/S.BUSYANUTS AGENCIES, NEAR ST MARYS CHURCH
PERUMANOOR ROAD, CHALISSERY, PATTAMBI
PALAKKAD 679536**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENTS :

1. COMMERCIAL TAX OFFICER, PATTAMBI - 679303

**2. ASSISTANT COMMISSIONER(APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD 678014**

R1 & R2 BY GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1:- COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD 11/12/2014.
- P2:- COPY OF APPEAL FILED BY THE PETITIONER FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DTD 18/12/2014.
- P3:- COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DTD 18/12/2014
- P4:- COPY OF JUDGMENT IN WPC NO 5188/15 OF THIS HON'BLE COURT
DTD 19/2/2015
- P5:- COPY OF C FORMS ISSUED BY SIMI TRADERS, KUMBAKONAM.
- P5(A):- COPY OF C FORMS ISSUED BY VIGNESWARA TRADERS, NAGPUR.
- P6:- COPY OF ORDER ISSUED BY THE 2ND RESPONDENT

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.18370 of 2015

Dated this the 19th day of June, 2015

J U D G M E N T

The petitioner impugns Ext.P6 conditional order passed by the appellate authority in the stay application filed as against recovery based on Ext.P1 assessment order.

2. The learned counsel for the petitioner submits that, this is not a speaking order and further the main contention of the petitioner is that, C Forms which were produced before the authority ought to have been taken note of while imposing conditions. It is further submitted that, if C Forms are taken note of, necessarily there will be no liability on the part of the petitioner.

3. Considering the above facts, I am of the view that, the matter requires reconsideration. Therefore, this writ petition is disposed of with a direction to the appellate authority to reconsider the matter after adverting to C Forms produced by the petitioner. Necessary orders in the matter shall be passed within a period of one month from the date of receipt of a copy of this judgment. Till disposal of the stay application based on the above directions, all recovery proceedings pursuant to the assessment shall be deferred.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.