

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**TUESDAY, THE 23RD DAY OF JUNE 2015/2ND ASHADHA, 1937**

**WP(C).No. 18720 of 2015 (L)**  
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**PETITIONER(S):**  
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**P.T.USMAN,  
S/O KHADER HAJI, PATHAYATHODI HOUSE,  
THIRUNARAYANAPURAM, PULAMANTHOLE P.O.,  
MALAPPURAM DISTRICT.**

**BY ADVS.SRI.BABU S. NAIR  
SRI.K.RAKESH**

**RESPONDENT(S):**  
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**1. THE COMMERCIAL TAX OFFICER,  
PERINTHALMANNA, MALAPPURAM DISTRICT,  
PIN:679322.**

**2. THE ASSISTANT COMMISSIONER (APPEALS),  
OFFICE OF THE DEPUTY COMMISSIONER,  
COMMERCIAL TAXES, PALAKKAD, PIN:678001.**

**BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 23-06-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**PJ**

**WP(C).No. 18720 of 2015 (L)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**EXHIBIT P1: TRUE COPY OF THE AGREEMENT EXECUTED BETWEEN THE  
PETITIONER AND ONE RAYINKUTTY DATED 24.12.2011.**

**EXHIBIT P2L: TRUE COPY OF THE ORDER DATED 9.4.2015 ISSUED BY THE IST  
RESPONDENT AS NO.PTM/3/2694/2012-13.**

**EXHIBIT P3: TRUE COPY OF THE ORDER DATED, 18.5.2015 ISSUED BY THE IST  
RESPONDENT TO THE PETITIONER.**

**RESPONDENT(S)' EXHIBITS**  
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**NIL.**

**/ TRUE COPY /**

**P.S. TO JUDGE**

**PJ**

**A. MUHAMED MUSTAQUE, J.**

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**W.P.(C). No. 18720 of 2015**  
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**Dated this the 23<sup>rd</sup> day of June, 2015**

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

The petitioner as against Exts.P2 & P3 orders wants to prefer revision as well as appeal.

2. The petitioner approached this Court apprehending recovery proceedings based on Exts.P2 & P3.

3. Taking into the facts and circumstances the following direction is issued:

(i) Any recovery proceedings, pursuant to Exts.P2 & P3, shall be deferred to for a period of two months, to enable the petitioner to work out alternate remedy before the authorities concerned.

Sd/-

**A. MUHAMED MUSTAQUE, JUDGE.**