

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 30TH DAY OF JUNE 2015/9TH ASHADHA, 1937

WP(C).No. 19535 of 2015 (N)

PETITIONER :

**K.V. USMAN,
M/S.CHROME TRADES, VENGOOR, MELATUR
MALAPPURAM DISTRICT.**

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

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER
PERINTHALMANNA - 679 322.**
- 2. THE ASST. COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD- 678 014.**
- 3. THE DEPUTY TAHSILDAR
REVENUE RECOVERY, TALUK OFFICE
PERINTHALMANNA - 679 322.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

APPENDIX

PETITIONERS' EXHIBITS :

- EXT. P1- COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 29-1-2015.
- EXT. P1(a)- COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 31-1-2015.
- EXT. P2- COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 30-3-2015.
- EXT. P2(a)- COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 30-3-2015.
- EXT. P3- COPY OF STAY PETITION FILED BY THE PETITIONER DATED 30-3-2015.
- EXT. P3(a)- COPY OF STAY PETITION FILED BY THE PETITIONER DATED 30-3-2015.
- EXT. P4- COPY OF DELAY PETITION FILED BY THE PETITIONER DATED
30-3-2015.
- EXT. P4(a)- COPY OF DELAY PETITION FILED BY THE PETITIONER DATED
30-3-2015.
- EXT. P5- COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT
DATED 18-6-2015.
- EXT. P5(a)- COPY OF NOTICE IN FORM NO.10 ISSUED BY THE 3RD RESPONDENT
DATED 18-6-2015.
- EXT. P6- COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT
DATED 18-6-2015.
- EXT. P6(a)- COPY OF NOTICE IN FORM NO.10 ISSUED BY THE 3RD RESPONDENT
DATED 18-6-2015.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19535 of 2015

Dated this the 30th day of June, 2015

J U D G M E N T

The petitioner has filed Exts.P2 & P2(a) appeals and Exts.P3 & P3(a) stay petitions along with Exts.P4 & P4(a) delay condonation petitions against the assessment orders.

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 delay condonation petitions within a period of one month from the date of receipt of a copy of this judgment. If the delay condonation petitions are allowed, the stay applications shall be considered within a further period of one month, after issuing notice to the petitioner. Till a final decision is taken as directed above, all coercive proceedings shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV