

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.19559 of 2015 (T)

PETITIONER:

**U.H.SHAFEER,M/S.NAFEESA WOOD PRODUCTS,
ARACKAPADY, VENGOLA P.O, PERUMBAVOOR-688 532.**

BY ADV.SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENT'S:

- 1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
PERUMBAVOOR-683 572.**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM-682011.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA-686 661.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

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

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APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32151394743/2009-10
DATED 7-1-2015 FOR THE YEAR 2009-2010 ISSUED BY THE 1ST
RESPONDENT TO THE PETITIONER.
- P2: TRUE COPY OF THE FIRST APPEAL DATED 26-6-2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10.
- P3: TRUE COPY OF THE DELAY CONDONATION PETITION DATED 26-6-2015
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE
YEAR 2009-10.
- P4: TRUE COPY OF THE STAY PETITION DATED 26-6-2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19559 of 2015

Dated this the 30th day of June, 2015

J U D G M E N T

The petitioner has filed Ext.P2 appeal and Ext.P4 stay petition along with Ext.P3 delay condonation petition against the assessment order for the year 2009-10 passed by the 1st respondent.

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 petition within a period of one month from the date of receipt of a copy of this judgment. If the delay condonation petition is allowed, the stay application 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.