

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 1ST DAY OF JULY 2015/10TH ASHADHA, 1937

WP(C).No. 19659 of 2015 (F)

PETITIONER :

**BIJU RAVEENDRAN,
INTERFACE DESIGNERS, ST. MARY'S SCHOOL ROAD,
ADOOR, PATHANAMTHITTA DISTRICT.**

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

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES,
PATHANAMTHITTA-689 645.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOLLAM-691 001.**

BY GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.19659/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 15/03/2012**
- P2 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 29/05/2015**
- P3 COPY OF THE DELAY PETITION FILED BY THE PETITIONER DATED 29/05/2015**
- P4 COPY OF THE STAY PETITION FILED BY THE PETITIONER DATED 29/05/2015**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19659 of 2015

Dated this the 1st day of July, 2015

J U D G M E N T

The petitioner challenging the assessment order for the year 2007-08 filed an appeal. It is seen that, there was 68 days delay in filing the appeal. The petitioner also moved an application for stay. In the meanwhile, the petitioner has been served with demand notice under the Revenue Recovery Act. Hence, this writ petition.

2. The learned Government Pleader points that, the delay shown in the affidavit is not correct taking note of the fact that, the assessment is for the year 2007-08, there will be a huge delay.

3. The learned counsel for the petitioner explains the same by submitting that, the petitioner has approached this Court challenging the assessment order and this Court has given liberty to the petitioner to approach the appellate authority.

4. I am of the view that, the petitioner shall produce a copy of the said judgment to satisfy the reason for condonation of delay. Taking note of the facts and circumstances, this writ petition is disposed of directing the 2nd respondent to consider the 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 three months, after issuing notice to the petitioner. Till a

final decision is taken as directed above, all coercive proceedings against the petitioner shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV