

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. 19676 of 2015 (H)

PETITIONER :

**E.M.PATHUMBI,
M/S.MUCHETH GRANITES, NIRAKKODE,
PALLASSEN, PALAKKAD DISTRICT.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
CHITTUR - 678 121**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
CHITTUR-678 121.**

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. 19676 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DT. 21.4.2015**
- P2 - COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DT. 08.05.2015**
- P3 - COPY OF STAY PETITION FILED BY THE PETITIONER DT. 07-05-2015**
- P4 - COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT
DT. 20.06.2015**

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

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19676 of 2015

Dated this the 1st day of July, 2015

J U D G M E N T

The petitioner approached the appellate authority as against Ext.P1 assessment order. The petitioner also moved an application for stay.

2. The petitioner submits that, the issue is covered in his favour as per the judgment of this Court in ***Mar Basil Granites and Metals v. Commercial Tax Officer [2015 (2) KLT 58]***.

3. The learned Government Pleader points out that, the State has already preferred an appeal against the said judgment.

Taking note of the facts and circumstances, this writ petition is disposed of directing the 2nd respondent to consider the stay application, after issuing notice to the petitioner and also after adverting the above dictum, within a period of two months from the date of receipt of a copy of this judgment. 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.