

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. 19749 of 2015 (P)

PETITIONER:

**FAMILY COLLECTIONS,
KANNUR ROAD, NEW BUS STAND,
CHAKKARAKKAL, POST MOWANCHERY,
KANNUR - 670613, REPRESENTED BY
MANAGING PARTNER, K.C.ARSHAD.**

**BY SRI.T.M.SREEDHARAN (SENIOR ADVOCATE)
ADVS. SRI.V.P.NARAYANAN
SMT.VANDANA MENON
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
IIIRD CIRCLE, KANNUR-670001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
NIRMAL ARCADE, ERNAHIPALAM,
KOZHIKODE-670006.**

BY SENIOR GOVT. 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:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT-P1: TRUE COPY OF THE ASST.ORDER AND WITH DEMAND NOTICE
DATED 16.06.2015 PASSED BY THE FIRST RESPONDENT.
- EXHIBIT-P2: TRUE COPY OF THE SHOW CAUSE NOTICE UNDER SECTION 25(1) OF
THE ACT ISSUED BY THE FIRST RESPONDENT.
- EXHIBIT-P3: TRUE COPY OF THE APPEAL FILED BEFORE THE
SECOND RESPONDENT DATED 25TH JUNE, 2015.
- EXHIBIT-P4: TRUE COPY OF STAY PETITION DATED 25TH JUNE 2015 FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT.

RESPONDENTS' EXHIBITS: **NIL.**

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19749 of 2015

Dated this the 1st day of July, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Assessment Order, filed Ext.P3 appeal before the second respondent. The petitioner also filed Ext.P4 stay application.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of the stay application, all recovery proceedings based on the Assessment Order shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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