

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE**

**THURSDAY, THE 2ND DAY OF JULY 2015/11TH ASHADHA, 1937**

**WP(C).No.19972 of 2015 (V)**  
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**PETITIONER:**  
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**M/S.ROYAL SILKS,M.G.ROAD,KASARAGOD,  
REPRESENTED BY ITS MANAGING PARTNER,  
HASEENA M.A,W/O.FAIZAL.**

**BY ADVS.SRI.C.K.SREEJITH  
SRI.V.V.PADMANABHAN**

**RESPONDENT'S:**  
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- 1. COMMERCIAL TAX OFFICER-II,  
KASARAGOD - 671 121.**
- 2. THE DEPUTY COMMISSIONER (APPEAL),  
KOZHIKODE- 673 032.**
- 3. THE COMMISSIONER OF COMMERCIAL TAX,  
DEPARTMENT OF COMMERCIAL TAXES,  
VIKAS BHAVAN,TRIVANDRUM - 695 033.**
- 4. STATE OF KERALA,  
REPRESENTED BY SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT,GOVERNMENT SECRETARIAT,  
TRIVANDRUM - 695 001.**

**BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 02-07-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**pk**

APPENDIX

PETITIONER(S)' EXHIBITS  
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EXHIBIT-P1-THE TRUE COPY OF THE ASSESSMENT ORDER NO.32130579723/14/-  
15 DATED 11/12/2014 DURING THE MONTH OF APRIL, 2014.

EXHIBIT-P2-THE TRUE COPY OF THE ASSESSMENT ORDER NO.32130579723/14/-  
15 DATED 11/12/2014 DURING THE MONTH OF MAY, 2014.

EXHIBIT-P3-THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32130579723/14/-  
15 DATED 11/12/2014 DURING THE MONTH OF JUNE, 2014.

EXHIBIT-P4-THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32130579723/14/-  
15 DATED 11/12/2014 DURING THE MONTH OF JULY, 2014.

EXHIBIT-P5-THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32130579723/14/-  
15 DATED 11/12/2014 DURING THE MONTH OF AUGUST, 2014.

EXHIBIT-P6-THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32130579723/14/-  
15 DATED 11/12/2014 DURING THE MONTH OF SEPTEMBER, 2014.

EXHIBIT-P7-THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32130579723/14/-  
15 DATED 23/02/2015 DURING THE MONTH OF OCTOBER, 2014.

EXHIBIT-P8-THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32130579723/14/-  
15 DATED 23/02/2015 DURING THE MONTH OF NOVEMBER, 2014.

EXHIBIT-P9-THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32130579723/14/-  
15 DATED 05/05/2015 DURING THE MONTH OF DECEMBER, 2014.

EXHIBIT-P10-THE TRUE COPY OF THE ASSESSMENT ORDER  
NO.32130579723/14/-15 DATED 05/05/2015 DURING THE MONTH OF  
JANUARY, 2015.

EXHIBIT-P11-THE TRUE COPY OF THE ASSESSMENT ORDER  
NO.32130579723/14/-15 DATED 05/05/2015 DURING THE MONTH OF  
FEBRUARY, 2015.

EXHIBIT-P12-THE TRUE COPY OF THE ASSESSMENT ORDER  
NO.32130579723/14/-15 DATED 05/05/2015 DURING THE MONTH OF  
MARCH, 2015.

EXHIBIT-P13-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P1.

EXHIBIT-P14-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P2.

EXHIBIT-P15-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P3.

**EXHIBIT-P16-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P4.**

**EXHIBIT-P17-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P5.**

**EXHIBIT-P18-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P6.**

**EXHIBIT-P19-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P7.**

**EXHIBIT-P20-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P8.**

**EXHIBIT-P21-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P9.**

**EXHIBIT-P22-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P10.**

**EXHIBIT-P23-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P11.**

**EXHIBIT-P24-THE TRUE COPY OF THE APPEAL DATED 17/06/2015 AS AGAINST  
EXHIBIT-P12.**

**EXHIBIT-P25-THE TRUE COPY OF THE DELAY CONDONATION PETITION FILED IS  
ONE OF THE APPEAL.**

**EXHIBIT-P26-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P1.**

**EXHIBIT-P27-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P2.**

**EXHIBIT-P28-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P3.**

**EXHIBIT-P29-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P4.**

**EXHIBIT-P30-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P5.**

**EXHIBIT-P31-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P6.**

**EXHIBIT-P32-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P7.**

**EXHIBIT-P33-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P8.**

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**EXHIBIT-P34-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P9.**

**EXHIBIT-P35-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P10.**

**EXHIBIT-P36-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P11.**

**EXHIBIT-P37-THE TRUE COPY OF THE STAY APPLICATION FILED AGAINST  
EXHIBIT-P12.**

**EXHIBIT-P38-THE TRUE COPY OF THE STATEMENT OF ACCOUNT OF AXIS BANK.**

**RESPONDENT'S EXHIBITS:**  
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**NIL**

**//TRUE COPY//**

**P.S. TO JUDGE**

**pk**

**A.MUHAMED MUSTAQUE, J.**

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**W.P.(C) No.19972 of 2015**

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Dated this the 2<sup>nd</sup> day of July, 2015

**JUDGMENT**

The petitioner, challenging Exts.P1 to P12 assessment orders, filed Exts.P13 to P24 appeals before the second respondent. Along with the appeals, the petitioner also filed Exts.P26 to P37 stay applications. It appears that there are delay in the matter.

If the petitioner files applications for condonation of delay, that applications shall be considered by the second respondent within one month. If the applications for condonation of delay are allowed, the stay applications shall also be considered. To work out the above reliefs, the revenue recovery proceedings against the petitioner shall be deferred.

The writ petition is disposed of as above.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE**

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