

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 3RD DAY OF JULY 2015/12TH ASHADHA, 1937

WP(C).No. 20044 of 2015 (E)

PETITIONER :

**SUNIL.K., AGED 43 YEARS,
S/O. KARUNAKARA PANICKER, PROPRIETOR,
M/S. KARUNA TRADERS, S.L.PURAM, CHERTHALA,
ALAPPUZHA.**

**BY ADVS.SRI.S.SANAL KUMAR
SRI.M.T.SURESHKUMAR
SMT.T.J.SEEMA
SMT.BHAVANA VELAYUDHAN
SMT.SMITHA PHILIPOSE**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-II,
COMMERCIAL TAX DEPARTMENT, CHERTHALA,
ALAPPUZHA DISTRICT-688 524.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM-691 001.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, ALAPPUZHA-688 001.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS

- P1 : COPY OF THE RETURN FOR THE YEAR 2012-2013 SUBMITTED BY THE PETITIONER DTD. 23.10.2013.
- P2 : COPY OF THE ASSESSMENT ORDER DTD. 5.12.2014 ISSUED BY THE 1ST RESPONDENT.
- P3 : COPY OF THE DEMAND NOTICE DTD. 5.12.2014 ISSUED BY THE 1ST RESPONDENT.
- P4 : COPY OF THE APPEAL MEMORANDUM SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 15.1.2015.
- P5 : COPY OF THE CHALAN ISSUED BY THE DISTRICT TREASURY, ALAPPUZHA.
- P6 : COPY OF THE INTERLOCUTORY APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 15.1.2015.
- P7 : COPY OF THE CHALAN EVIDENCING REMITTANCE OF FEES FOR STAY PETITION.
- P8 : COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 15.1.2015.
- P9 : COPY OF THE CHALAN ISSUED BY THE DISTRICT TREASURY, ALAPPUZHA.
- P10 : COPY OF THE DEMAND NOTICE DTD. 3.3.2015 ISSUED BY THE 3RD RESPONDENT.
- P11 : COPY OF THE JUDGMENT IN WPC NO.8221/2015 DTD. 17.3.2015.
- P12 : COPY OF THE ORDER OF THE 2ND RESPONDENT DTD. 2.6.2015.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20044 of 2015

Dated this the 3rd day of July, 2015

J U D G M E N T

The petitioner impugning conditional stay in appeal has approached this Court.

2. The appellate authority after adverting to the petitioner's case ordered that, the petitioner shall remit an amount of ₹1,00,000/- of the balance tax and interest demanded within one month. It was also directed to furnish security for the balance amount. The petitioner makes a request before this Court for an early disposal of the appeal and also for setting aside the condition imposed in the stay application.

3. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

4. I do not find any infirmity with the impugned order as the same is a well considered order. However, the petitioner submits that, he is prepared to furnish Bank Guarantee and in lieu of the same, the condition for deposit of ₹1,00,000/- may be deferred.

5. In view of the above submission made by the petitioner, if the petitioner furnishes the Bank Guarantee within three weeks, the same shall be accepted. The petitioner shall also comply with other conditions in the impugned order.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.