

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 8TH DAY OF JULY 2015/17TH ASHADHA, 1937

WP(C).No. 20308 of 2015 (K)

PETITIONER(S) :

**AMCOBOND,
AMMANKOTTIL BUILDINGS, PAMBAKUDA,
MOOVATTUPUZHA, PIN-686 667,
REPRESENTED BY ITS MANAGING PARTNER SRI.JEEVAN BABY.**

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER,
MUVATTUPUZHA-686 673.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682 015.**
- 3. THE DEPUTY TAHSILDAR (RR),
MUVATTUPUZHA-686 673.**

BY SR.GOVERNMENT PLEADER SMT.SHOBANAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 08-07-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

Msd.,

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : COPY OF ASSESSMENT ORDER DATED 26.11.2014 FOR THE MONTH OF MAY, 2014.

P1(A): COPY OF ASSESSMENT ORDER DATED 26.11.2014 FOR THE MONTH OF JUNE, 2014.

P2 : COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

P2(A): COPY OF APPEAL MEMORANDUM AGAINST EXT.P1(A).

P3 : COPY OF MONTHLY RETURN FOR THE MONTH OF MAY 2014 DATED 01.01.2015.

P3(A): COPY OF MONTHLY RETURN FOR THE MONTH OF JUNE 2014 31.01.2015.

P4 : COPY OF RR NOTICE DATED 11.02.2015 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF EXT.P1.

P4(A): COPY OF RR NOTICE DATED 11.02.2015 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF EXT.P1(A).

P5 : A COPY OF THE POSTING NOTICE ISSUED BY THE 2ND RESPONDENT DATED 10.06.2015.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20308 of 2015

Dated this the 8th day of July, 2015

JUDGMENT

The petitioner, impugning Revenue Recovery proceedings based on the assessment order, has approached this Court. The petitioner already preferred an appeal and the appeal was heard on 17.6.2015. Therefore, the petitioner submits that the Revenue Recovery proceedings are liable to be deferred till the disposal of the appeal.

In that view of the matter, the Revenue Recovery proceedings initiated against the petitioner are directed to be deferred till the disposal of the appeal. It is made clear that any further proceedings to continue with Revenue Recovery would be depend upon the decision in the appeal. The Appellate Authority is directed to dispose the appeal within one month.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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