

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 10TH DAY OF JULY 2015/19TH ASHADHA, 1937

WP(C).No. 20779 of 2015 (V)

PETITIONER :

**V.A. VINU,
PROPRIETOR,
V.M. PLY BOARDS,
CHELAMATTOM
OKKAL P.O., PERUMBAVOOR.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER-1
1ST CIRCLE, PERUMBAVOOR - 683 542**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM - 682 015.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, KUNNATHUNAD, PERUMBAVOOR - 683 542.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHONA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONERS' EXHIBITS :

- EXT:P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
 RESPONDENT FOR THE YEAR 2008-09 UNDER CST ACT DATED
 24.10.2014.
- EXT:P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
 2ND RESPONDENT FOR THE YEAR 2008-09 DATED 27.06.2015.
- EXT:P3 TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE
 PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2008-09
 DATED 27.06.2015.
- EXT:P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
 BEFORE THE 2ND RESPONDENT FOR THE YEAR 2008-09 DATED
 27.06.2015.
- EXT:P5: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
 REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
 YEAR 2008-09 UNDER CST ACT DATED 09.03.2015.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 20779 of 2015

Dated this the 10th day of July, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2008-09 passed by the 1st respondent. The petitioner has preferred Ext.P2 appeal along with Ext.P3 petition for condonation of delay & Ext.P4 petition for stay against the said order.

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

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider Exts.P3 & P4 after issuing notice to the petitioner, 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 the coercive proceedings pursuant to Ext.P5 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.