

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 9TH DAY OF JULY 2015/18TH ASHADHA, 1937

WP(C).No. 20814 of 2015 (B)

PETITIONER(S):

**T.RAMACHANDRAN (PROPRIETOR),
NEDUNGANDY TRADERS, PAYYANDAM,
MANNARKAD, PALAKKAD DISTRICT, PIN - 678 582.**

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
MANNARKKAD, PALAKKAD DISTRICT,
PIN - 678 582.**
- 2. THE DY. COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD, PIN - 678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD, PIN - 678 001.**

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 20814 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 DTD.31.1.2015
ISSUED BY THE 1ST RESPONDENT.**

EXT.P2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

EXT.P3: COPY OF URGENT PETITION IN EXT.P2 APPEAL.

**EXT.P4: COPY OF RR NOTICE DTD.6.4.2015 ISSUED BY THE 3RD RESPONDENT
UNDER THE RR ACT IN RESPECT OF EXT.P1.**

**EXT.P5: COPY OF REVISION ORDER DTD.24.6.2015 ISSUED BY THE REVISIONAL
AUTHORITY FOR RECOVERY OF AMOUNT COVERED BY EXT.P1 AND THE
PENALTY ORDER.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 20814 of 2015

Dated this the 9th day of July, 2015

J U D G M E N T

Petitioner has filed an appeal against the assessment. It appears that, the petitioner has not moved any application for stay. Petitioner has been served with demand. Petitioner now relies on the order passed by the revisional authority, modifying the penalty proceedings. Petitioner seeks an early disposal of the appeal in the light of the order passed by the revisional authority.

2. I am of the view that, in respect of the demand now made for the revenue recovery, the petitioner has to move a stay application before the appellate authority within two weeks from the date of receipt of a copy of this judgment. Thereafter, the appellate authority shall pass appropriate orders in the stay application after hearing the petitioner and advertent to Ext.P5 order passed by the revisional authority.

3. In view of the above, revenue recovery proceedings shall be deferred for a period of six weeks from today. If petitioner fails to move the application or fails to obtain any order from the appellate authority, the 3rd respondent shall free to proceed against the petitioner.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.