

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 13TH DAY OF JULY 2015/22ND ASHADHA, 1937

WP(C).No. 21067 of 2015 (G)

PETITIONER(S) :

**SRI.C.M.SUKUMARA MURTHY,
PROPRIETOR, AISWARYA MOTORS, GANDHI NAGAR P.O.,
KOTTAYAM, NOW RESIDING AT AISWARYA HOUSE,
GANDHI NAGAR P.O., KOTTAYAM.**

**BY ADVS.SRI.E.P.GOVINDAN
SMT.G.DEEPA**

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER (KVAT),
SPECIAL CIRCLE, COMMERCIAL TAXES, KOTTAYAM - 686 001.**
- 2. THE DEPUTY COMMISSIONER (APPEAL),
COMMERCIAL TAXES, KOTTAYAM - 686 001.**
- 3. THE DEPUTY TAHSILDAR (RR),
KOTTAYAM - 686 001.**
- 4. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM - 695 001.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE NOTICE DATED 24.06.2015 ISSUED BY
THE THIRD RESPONDENT UNDER RR ACT.**

**EXHIBIT P2: TRUE COPY OF THE REVISED ASSESSMENT ORDER
DATED 19.12.2014 PASSED BY THE FIRST RESPONDENT
U/S.25(1) OF THE ACT.**

**EXHIBIT P3: TRUE COPY OF THE CERTIFICATE DATED 15.05.2014 ISSUED BY
THE FIRST RESPONDENT.**

**EXHIBIT P4: TRUE COPY OF THE APPEAL MEMORANDUM DATED 01.01.2015
FILED BEFORE THE SECOND RESPONDENT.**

**EXHIBIT P5: TRUE COPY OF THE STAY PETITION DATED 01.01.2015 FILED
BEFORE THE SECOND RESPONDENT.**

**EXHIBIT P6: TRUE COPY OF THE CERTIFICATE DATED 25.06.2015 ISSUED BY
DR.KURUVILA VARKEY FROM BHARAT HOSPITAL, KOTTAYAM.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.21067 of 2015

Dated this the 13th day of July, 2015

J U D G M E N T

The petitioner filed an appeal against the assessment order along with an application for stay.

2. The learned counsel for the petitioner submits that, the petitioner has closed down the business due to some personal reasons.

3. Considering the facts and circumstances, I am of the view that, while considering the stay application, the appellate authority shall advert to the above claim of the petitioner apart from merit of the issue.

Accordingly, this writ petition is disposed of directing the appellate authority to dispose of the stay application within a period of two months from the date of receipt of a copy of this judgment, after adverting to the claim of the petitioner. Till disposal of the stay application, all coercive proceedings against the petitioner shall be deferred.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.