

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. 21081 of 2015 (I)

PETITIONER:

**S. KRISHNA KUMAR, PROPRIETOR,
M/S.GURU TRADERS, KOTTATHARA,
MANNARKKAD, PALAKKAD.**

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

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER - I,
THE COMMERCIAL TAXES, MANNARKKAD,
PALAKKAD -678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD- 678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD -678 001.**

BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

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

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1:- TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 16/04/2015.**
- P2:- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 02/05/2015.**
- P3:- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 02/05/2015.**
- P4:- TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2012-13 DATED 26/06/2015.**

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21081 of 2015

Dated this the 13th 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 2012-13 passed by the 1st respondent. The petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition against the said order.

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

Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider the stay petition, 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.P4 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.