

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 14TH DAY OF JULY 2015/23RD ASHADHA, 1937

WP(C).No. 21248 of 2015 (E)

PETITIONER :

**SAINUL ABID, M/S.MEMANA AGENCIES,
KOOTTILANGADI,MALAPPURAM DISTRICT -676 506.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICR,
DEPARRTMENT OF COMMERCIAL TAXES,
PERINTHALMANNA, MALAPPURAM- 679 322.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD -678 001.**
- 3. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM -676 505.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, MANJERI,
MALAPPURAM -676 121.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32100733304/2011-12 DATED 31/01/2014 FOR THE YEAR 2011-12 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
- P2: TRUE COPY OF THE PENALTY ORDER NO.32100733304/2011-12 DATED 31/01/2014 FOR THE YEAR 2011-12 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
- P3: TRUE COPY OF THE FIRST APPEAL DATED 3/7/2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P1, ASSESSMENT ORDER FOR THE YEAR 11-12.
- P4: TRUE COPY OF THE DELAY CONDONATION PETITION DATED 3/7/2015 FOR THE YEAR 11-12
- P5: TRUE COPY OF THE STAY PETITION DATED 3/7/2015 FOR THE YEAR 11-12
- P6: TRUE COPY OF THE REVISION PETITION DATED 3/7/2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXHIBIT-P2, PENALTY ORDER FOR THE YEAR 11/12
- P7: TRUE COPY OF THE DELAY CONDONATION PETITION DATED 3/7/2015 FOR THE YEAR 11-12.
- P8: TRUE COPY OF THE STAY PETITION DATED 3/7/2015 FOR THE YEAR 11-12.
- P9: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.ML3 930/15 DATED 23/4/2015 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2011-12.
- P10: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.ML3 931/15 DATED 23/4/2015 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2011-12.

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 21248 of 2015

Dated this the 14th day of July, 2015

J U D G M E N T

Petitioner as against assessment order and penalty order has filed appeal and revision. Both in appeal and revision, the petitioner also filed application for condonation of delay and application for stay.

2. In the facts and circumstances, the following directions are issued:

(i) The appellate authority and revisional authority are directed to consider the application for condonation of delay within one month.

(ii) If the delay is condoned, the application for stay shall be considered within one month thereafter.

(iii) Till the disposal of the above applications, recovery proceedings shall be deferred.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

WP(c). No.

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