

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 15TH DAY OF JULY 2015/24TH ASHADHA, 1937

WP(C).No. 21443 of 2015 (E)

PETITIONER(S):

**LAIJU V,
M/S. KRIPA ENGINE CARE SERVICE, PISHARATH HOSUE,
VARANAD P.O., CHARTHALA, ALAPUZHA - 688 543.**

**BY ADVS.DR.K.P.PRADEEP
SMT.K.N.RAJANI**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY TO TAXES,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**
- 2. COMMERCIAL TAX OFFICER -1,
DEPARTMENT OF COMMERCIAL TAXES, CHERTHALA,
ALAPUZHA - 688 524.**
- 3. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM - 691 013.**
- 4. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, CHERTHALA, ALAPUZHA - 688 524.**

BY GOVERNMENT PLEADER SMT.M.T.SHEEBA

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
15-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

P1 - TRUE COPY OF THE ASSESSMENT ORDER NO. 32040862165 C/2012-13 DT. 09.3.15
ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER UNDER THE CST ACT.

P1(A) - TRUE COPY OF THE ASSESSMENT ORDER NO. 32040862165 C/2013-14
DT. 09.3.15 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER UNDER
THE CST ACT.

P2 - TRUE COPY OF THE APPEAL DT. 13.7.15 FILED FOR THE YEAR 2012-13 IN EXT. P1
ASSESSMENT ORDER FILED BEFORE THE 3RD RESPONDENT.

P2(A) - TRUE COPY OF THE APPEAL DT. 13.7.15 FILED FOR THE YEAR 2013-14 IN
EXT. P1(A) ASSESSMENT ORDER FILED BEFORE THE 3RD RESPONDENT.

P3 - TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY DT. 13.7.15
FILED IN EXT. P2 APPEAL PENDING BEFORE THE 3RD RESPONDENT.

P3(A) - TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY DT. 13.7.15
FILED IN EXT. P2(A) APPEAL PENDING BEFORE THE 3RD RESPONDENT.

P4 - TRUE COPY OF THE APPLICATION FOR STAY DT. 13.7.15 FILED IN EXT. P2
APPEAL PENDING BEFORE THE 3RD RESPONDENT.

P4(A) - TRUE COPY OF THE APPLICATION FOR STAY DT. 13.7.15 FILED IN EXT. P2(A)
APPEAL PENDING BEFORE THE 3RD RESPONDENT.

P5 - TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE RR ACT NO
2015/1181/4/200 DT. 16.6.2015 ISSUED BY THE 4TH RESPONDENT TO THE
PETITIONER FOR THE ASSESSMENT YEAR 2012-13.

P5(A) - TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 34 OF THE RR ACT
NO. 2015/1181/4/200 DT. 16/6/2015 ISSUED BY THE 4TH RESPONDENT TO THE
PETITIONER FOR THE ASSESSMENT YEAR 2012-13.

P6 - TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE RR ACT
NO. 2015/1180/4/200 DT. 16.6.15 ISSUED BY THE 4TH RESPONDENT TO THE
PETITIONER FOR THE ASSESSMENT YEAR 2013-14.

P6(A) - TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 34 OF THE RR ACT
NO. 2015/1180/4/200 DT. 16/6/2015 ISSUED BY THE 4TH RESPONDENT TO THE
PETITIONER FOR THE ASSESSMENT YEAR 2013-14.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

Msv/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 21443 of 2015

Dated this the 15th day of July, 2015

J U D G M E N T

Petitioner as against Exts.P1 & P1(a) assessment orders preferred Exts.P2 & P2(a) appeals along with Exts.P3 & P3(a) applications for condonation of delay and Exts.P4 & P4(a) applications for stay.

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

- (i) The delay applications shall be considered within one month.
- (ii) If the delay is condoned, the applications for stay shall be considered within a further period of one month after notice to the petitioner.
- (iii) Coercive steps shall be deferred in tune with the directions.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.