

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 30TH DAY OF JULY 2015/8TH SRAVANA, 1937

WP(C).No. 21593 of 2015 (Y)

PETITIONER:

**SUNIL A.,
CHANDRAGIRI RETREADS, VIDYA NAGAR,
KASARAGOD - 671 123.**

BY ADV. SRI.SAJEEV KUMAR K.GOPAL

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (WORKS CONTRACT-I),
OFFICE OF THE COMMERCIAL TAX OFFICER,
KASARAGOD, PIN - 671 121.**
- 2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, KOZHIKODE, PIN - 673 001.**
- 3. THE TAHSILDAR,
REVENUE RECOVERY, KASARAGOD, PIN - 671 121.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT.P1: TRUE COPY OF THE ORDER OF ASSESSMENT FOR THE PERIOD 2006-07.
- EXT.P2: TRUE COPY OF THE ORDER OF ASSESSMENT FOR THE PERIOD 2007-08.
- EXT.P3: TRUE COPY OF THE ORDER OF ASSESSMENT FOR THE PERIOD 2008-09.
- EXT.P4: TRUE COPY OF THE APPEAL AGAINST EXHIBIT P1.
- EXT.P5: TRUE COPY OF THE APPEAL AGAINST EXHIBIT P2.
- EXT.P6: TRUE COPY OF THE APPEAL AGAINST EXHIBIT P3.
- EXT.P7: TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY DATED 01.01.2013.
- EXT.P8: TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY DATED 01.01.2013.
- EXT.P9: TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY DATED 01.01.2013.
- EXT.P10: TRUE COPY OF THE NOTICE ISSUED BY THE APPELLATE AUTHORITY DATED 19.07.2013.
- EXT.P11: TRUE COPY OF THE LETTER SUBMITTED BY THE PETITIONER BEFORE THE DEPUTY COMMISSIONER (APPEALS) DATED 30.07.2013.
- EXT.P12: TRUE COPY OF THE ORDER OF THE APPELLATE AUTHORITY DATED 31.10.2013.
- EXT.P13: TRUE COPY OF THE ORDER OF DEPUTY COMMISSIONER (APPEALS), KOLLAM DATED 07.10.2014.
- EXT.P14: TRUE COPY OF THE DEMAND NOTICE ISSUED THE 3RD RESPONDENT DATED 28.05.2015.
- EXT.P15: TRUE COPY OF THE DEMAND NOTICE ISSUED THE 3RD RESPONDENT DATED 28.05.2015.
- EXT.P16: TRUE COPY OF THE DEMAND NOTICE ISSUED THE 3RD RESPONDENT DATED 28.05.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21593 of 2015

Dated this the 30th day of July, 2015

JUDGMENT

The petitioner, impugning rejection of an application for condonation of delay by the Appellate Authority in a proceedings challenging assessment, has approached this Court. The impugned order is produced as Ext.P12. The delay is for about 37 days. The delay application was dismissed on 31.10.2013. The petitioner's case is that files were misplaced by staff and therefore, delay occurred. The petitioner also explained the delay in approaching this Court after the date of order of Ext.P12 and stated that the petitioner's parents were suffering from cancer and on account of the treatment, he was not aware of dismissal.

Accordingly, Ext.P12 is set aside. Considering the facts and circumstances as above, this Court is of the view that the appeal shall be disposed of within a period of three months after issuing notice to the petitioner. However, coercive steps initiated against the petitioner shall be deferred on condition that he deposits Rs.10,000/- within one month.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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