

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 21ST DAY OF JULY 2015/30TH ASHADHA, 1937

WP(C).No. 21794 of 2015 (Y)

PETITIONER :

**SULAIMAN, AGED 44 YEARS,
S/O.KOYAKUTTY, PWD CONTRACTOR,
MARAKKADAVATH HOUSE,
KANJIRAPUZHA (P.O.), MANNARKKAD, PALAKKAD.**

BY ADV. SRI.S.MURALI

RESPONDENTS :

- 1. STATE OF KERALA
REPRESENTED BY SECRETARY,
TAXES, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM - 695001.**
- 2. COMMERCIAL TAX OFFICER (W.C.)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678001.**
- 3. ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678001.**

**R1 TO R3 BY SENIOR GOVERNMENT PLEADER
SMT. SHOBA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT-P1: TRUE COPY OF THE ASSESSMENT ORDER OF THE 2ND RESPONDENT
FOR THE FINANCIAL YEAR 2011-2012 NO.32267940916/2011-12
DATED 30/9/2014.**

**EXHIBIT-P2: TRUE COPY OF THE ASSESSMENT ORDER OF THE 2ND RESPONDENT
FOR THE FINANCIAL YEAR 2012-13 NO.32267940916/2012-13
DATED 30/9/2014.**

**EXHIBIT-P3: TRUE COPY OF THE ORDER IN I.A.NO.44/2015 IN KVATA 58/2015
DATED 6/4/2015 FOR THE YEAR 2011-2012 OF 3RD RESPONDENT.**

**EXHIBIT-P4: TRUE COPY OF ORDER IN I.A.NO.45/2015 IN KVATA 59/2015 DATED
6/4/2015 FOR THE YEAR 2012-2013 OF 3RD RESPONDENT.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 21794 of 2015

Dated this the 21st day of July, 2015

J U D G M E N T

The petitioner has approached this Court impugning the conditional order passed by the appellate authority as against assessment.

2. The petitioner submits that he is in financial constrains and he is unable to meet the liability on account of imposition of condition. It is submitted that huge amount is imposed by the State.

3. Considering the facts and circumstances, the petitioner is permitted to discharge the liability in 2 monthly instalments starting from 10.08.2015.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.