

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

W.P(C) .No. 21872 of 2015(H)

PETITIONERS:

M/S.ORANGE BEAUTY PLAZA,
II/934-937, GRAMAM ROAD, VADAKKENCHERY,
II, REPRESENTED BY ITS MANAGING PARTNER, HAMSA.

BY ADV.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

1. THE AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER
ALATHUR-678 541.
2. THE ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678 001.
3. THE DEPUTY TAHSILDAR
REVENUE RECOVERY, TALUK OFFICE, ALATHUR-678 541.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
21.07.2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONERS' EXHIBITS:

- EXT.P1. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF MAY 2014 DATED 20/3/2015
- EXT.P2. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF JUNE 2014 DATED 20/3/2015
- EXT.P3. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF JULY 2014 DATED 20/3/2015
- EXT.P4. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF AUGUST 2014 DATED 20/3/2015
- EXT.P5. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF SEPTEMBER 2014 DATED 20/3/2015
- EXT.P6. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF OCTOBER 2014 DATED 20/3/2015
- EXT.P7. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF NOVEMBER 2014 DATED 20/3/2015
- EXT.P8. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF DECEMBER 2014 DATED 20/3/2015
- EXT.P9. TRUE COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT FOR THE MONTH OF JANUARY 2015 DATED 20/3/2015
- EXT.P10. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF MAY 2014 DATED 15/7/2015.
- EXT.P11. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JUNE 2014 DATED 15/7/2015.
- EXT.P12. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JULY 2014 DATED 15/7/2015.
- EXT.P13. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF AUGUST 2014 DATED 15/7/2015.
- EXT.P14. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF SEPTEMBER 2014 DATED 15/7/2015.
- EXT.P15. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF OCTOBER 2014 DATED 15/7/2015.
- EXT.P16. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF NOVEMBER 2014 DATED 15/7/2015.
- EXT.P17. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF DECEMBER 2014 DATED 15/7/2015.
- EXT.P18. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JANUARY 201 DATED 15/7/2015.
- EXT.P19. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF MAY 2014 DATED 15/7/2015.
- EXT.P20. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JUNE 2014 DATED 15/7/2015.
- EXT.P21. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JULY 2014 DATED 15/7/2015.
- EXT.P22. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF AUGUST 2014 DATED 15/7/2015.

EXT.P23. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF SEPTEMBER 2014 DATED 15/7/2015.

EXT.P24. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF OCTOBER 2014 DATED 15/7/2015.

EXT.P25. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF NOVEMBER 2014 DATED 15/7/2015.

EXT.P26. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF DECEMBER 2014 DATED 15/7/2015.

EXT.P27. TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JANUARY 2014 DATED 15/7/2015.

EXT.P28. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF MAY 2014 DATED 15/7/2015.

EXT.P29. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JUNE 2014 DATED 15/7/2015.

EXT.P30. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JULY 2014 DATED 15/7/2015.

EXT.P31. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF AUGUST 2014 DATED 15/7/2015.

EXT.P32. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF SEPTEMBER 2014 DATED 15/7/2015.

EXT.P33. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF OCTOBER 2014 DATED 15/7/2015.

EXT.P34. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF NOVEMBER 2014 DATED 15/7/2015.

EXT.P35. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF DECEMBER 2014 DATED 15/7/2015.

EXT.P36. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JANUARY 2014 DATED 15/7/2015.

EXT.P37. TRUE COPY OF THE DEMAND NOTICE NO.R1-14/15-16 ST UNDER SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD RESPONDENT DATED 20/5/2015.

EXT.P38. TRUE COPY OF THE DEMAND NOTICE NO.R1-15/15-16 ST UNDER SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD RESPONDENT DATED 20/5/2015.

EXT.P39. TRUE COPY OF THE DEMAND NOTICE NO.R1-7/15-16 ST UNDER SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD RESPONDENT DATED 20/5/2015.

EXT.P40. TRUE COPY OF THE DEMAND NOTICE NO.R1-8/15-16 ST UNDER SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD RESPONDENT DATED 20/5/2015.

=: 4 :=

EXT.P41. TRUE COPY OF THE DEMAND NOTICE NO.R1-9/15-16 ST UNDER SECTION
7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD RESPONDENT DATED
20/5/2015.
EXT.P42. TRUE COPY OF THE DEMAND NOTICE NO.R1-10/15-16 ST UNDER
SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD
RESPONDENT DATED 20/5/2015.
EXT.P43. TRUE COPY OF THE DEMAND NOTICE NO.R1-11/15-16 ST UNDER
SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD
RESPONDENT DATED 20/5/2015.
EXT.P44. TRUE COPY OF THE DEMAND NOTICE NO.R1-12/15-16 ST UNDER
SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD
RESPONDENT DATED 20/5/2015.
EXT.P45. TRUE COPY OF THE DEMAND NOTICE NO.R1-13/15-16 ST UNDER
SECTION 7 OF REVENUE RECOVERY ACT ISSUED BY THE 3RD
RESPONDENT DATED 20/5/2015.

RESPONDENTS' EXHIBITS: Nil

//TRUE COPY//

PA TO JUDGE

PtK/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 21872 of 2015

Dated this the 21st day of July, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Exts.P1 to P9 assessment orders passed by the 1st respondent. The petitioner has preferred Exts.P10 to P18 appeals along with Exts.P19 to P27 petitions for condonation of delay & Exts.P28 to P36 petitions for stay against the said orders.

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

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider Exts.P19 to P27 & Exts.P28 to P36 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 Exts.37 to P45 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.