

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**WEDNESDAY, THE 22ND DAY OF JULY 2015/31ST ASHADHA, 1937**

**WP(C).No. 22050 of 2015 (E)**  
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**PETITIONER:**  
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**ORCHID WEDDING CENTRE,  
NEW BUS STAND, KASARAGOD, PIN - 670 121,  
REPRESENTED BY ITS AUTHORISED SIGNATORY  
SRI.P.SUBAIR**

**BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)**

**RESPONDENT(S):**  
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- 1. COMMERCIAL TAX OFFICER,  
KASARAGOD DISTRICT, PIN - 670 121.**
- 2. THE DY.COMMISSIONER (APPEALS),  
COMMERCIAL TAXES, NIRMAL ARCADE,  
ERANHIPPALAM, KOZHIKODE - 673 006.**
- \*3. THE INSPECTING ASST. COMMISSIONER,  
COMMERCIAL TAXES, KASARAGOD - 671 121.(DELETED)**

**\*THE EXISTING THIRD RESPONDENT IS DELETED AND SUBSTITUTED BY**

**“THE DEPUTY TAHSILDAR(RR), TALUK OFFICE,  
PERINTHALMANNA, MALAPPURAM DISTRICT - 676 505”  
AS PER ORDER DATED 22.7.2015 IN IA.10535/2015.**

**BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 22-07-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**mbr/**

WP(C).No. 22050 of 2015 (E)  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS:**  
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- P1- COPY OF ORDER DATED 23.2.2015 OF THE 1ST RESPONDENT FOR THE YEAR 2009-2010.
- P2- COPY OF APPEAL MEMORANDUM AGAINST EXT P1.
- P3- COPY OF STAY PETITION IN EXT P2 APPEAL.
- P4- COPY OF NOTICE DATED 25.6.15 OF THE 3RD RESPONDENT UNDER THE RR ACT.

**RESPONDENTS' EXHIBITS:**            **NIL.**

**//TRUE COPY//**

**P.S. TO JUDGE**

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**A.MUHAMED MUSTAQUE, J.**

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**W.P.(C) No.22050 of 2015**

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**Dated this the 22<sup>nd</sup> day of July, 2015**

**JUDGMENT**

The petitioner, impugning Ext.P1 Assessment Order, filed Ext.P2 appeal before the second respondent. The petitioner also filed Ext.P3 stay application.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of the stay application, all recovery proceedings based on the Assessment Order shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE**

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