

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 24TH DAY OF JULY 2015/2ND SRAVANA, 1937

WP(C).No. 22406 of 2015 (A)

PETITIONER :

**A.IBRAHIMKUTTY
WORKS CONTRACTOR,
VALIYATHU HOUSE, CHAVARA
KOLLAM**

**BY ADVS.SRI.S.SANTHOSH KUMAR
SMT.P.LISSY JOSE.**

RESPONDENT(S) :

- 1. THE DEPUTY COMMISSIONER (APPEALS-I)
COMMERCIAL TAXES, ASRAMAM, KOLLAM – 691002.**
- 2. THE COMMERCIAL TAX OFFICER
WORKS CONTRACT, KOLLAM – 691002.**
- 3. THE TAHSILDAR (RR)
TALUK OFFICE, KARUNAGAPPALLY,
PIN – 690518.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 22406 of 2015 (A)

APPENDIX

PETITIONERS' EXHIBITS :

- EXT. P1: TRUE COPY OF ASSESSMENT ORDER DATED 15.05.2015 FOR THE
ASSESSMENT YEAR 2010-2011.**
- EXT. P2: TRUE COPY OF ASSESSMENT ORDER DATED 15.05.2015 FOR THE
ASSESSMENT YEAR 2011-2012.**
- EXT. P3: TRUE COPY OF APPEAL DATED 10.06.2015 FOR THE YEAR 2010-2011.**
- EXT. P4: TRUE COPY OF APPEAL DATED 10.06.2015 FOR THE YEAR 2011-2012.**
- EXT. P5: TRUE COPY OF THE STAY PETITION DATED 10.06.2015 FOR THE
ASSESSMENT YEAR 2010-2011.**
- EXT. P6: TRUE COPY OF THE STAY PETITION DATED 10.06.2015 FOR THE
ASSESSMENT YEAR 2011-12.**
- EXT. P7: TRUE COPY OF COMMON ORDER DATED 26.06.2015 OF THE 1ST
RESPONDENT.**
- EXT. P8: TRUE COPY OF THE RR DEMAND NOTICE DATED 29.06.2015 FOR THE
YEAR 2010-2011.**
- EXT. P9: TRUE COPY OF THE RR DEMAND NOTICE DATED 29.06.2015 FOR THE
YEAR 2011-2012.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.22406 of 2015

Dated this the 24th day of July, 2015

JUDGMENT

The petitioner, challenging assessment orders for the year 2010-2011 and 2011-2012, preferred an appeal along with stay petition. In the application for stay, a condition was imposed to remit 25% of the balance tax due for the above years.

2. The petitioner submits that considering the legal question urged in the appeal, the Appellate Authority ought not have imposed condition for stay.

2. I am of the view that there is no infirmity in the order passed by the Appellate Authority. The Appellate Authority after adverting the case and a reasoned order has been passed. Therefore, the order is perfectly illegal.

Taking note of the facts and circumstances, the condition imposed is modified as payment of Rs.5 lakhs within one month in two instalments. First of such instalment shall be paid on or before 20.8.2015. The second instalment shall be paid on or before 20.9.2015. The petitioner shall abide by all other conditions.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

In