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. 22417 of 2015 (B)

PETITIONER(S):

K.C.ABDUL LATHEEF,
ROLEX CARGO SERVICE, PARAPPANPOYIL, THAMARASSERY,
KOZHIKODE-673 573.

BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR

RESPONDENT(S):

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1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 695 033.

2. THE COMMERCIAL TAX OFFICER,
4TH CIRCLE, COMMERCIAL TAXES, KOZHIKODE - 673 006.

3. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE - 673 006.

4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, THAMARASSERY, KOZHIKODE - 673 573.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

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

msv/

WP(C).No. 22417 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS

P1- TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 06.03.2015 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2009-10.

P2- TRUE COPY OF THE APPEAL DATED 18.04.2015 FILED BY THE PETITIONER FOR THE PERIOD 2009-10.

P3- TRUE COPY OF THE PETITION DATED 18.04.2015 FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2009-10.

P4- TRUE COPY OF REVENUE RECOVERY NOTICE DATED 26.06.2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX & CESS RS.3,93,713/- DEMANDED FOR THE YEAR 2009-10.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.22417 of 2015

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Dated this the 24th day of July, 2015

JUDGMENT

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

2. Considering the facts and circumstances, there shall be a direction to the third 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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