

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 27TH DAY OF JULY 2015/5TH SRAVANA, 1937

WP(C).No. 22585 of 2015 (W)

PETITIONER(S):

**T.A.MURALEEDHARAN,
AMRUTHAM HOUSE, M-NORTH P.O., PURAMATTOM,
THIRUVALLA.**

**BY ADVS.SRI.K.N.SREEKUMARAN
SMT.V.PSEENA DEVI**

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, PATHANAMTHITTA-689 645.**
- 2. COMMERCIAL TAX OFFICER (WORKS CONTRACT),
O/O. DEPUTY COMMISSIONER, PATHANAMTHITTA-689 645.**
- 3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM-691 001.**
- 4. VILLAGE OFFICER,
KALLOOPPARA-689 680.**

BY SMT. GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
27-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1- TRUE COPY OF THE DECLARATION DATED 25-9-2012 ISSUED BY
M/S. FELLOWSHIP MISSION HOSPITAL, KUMBANAD.**

**EXHIBIT P2- TRUE COPY OF THE AGREEMENT DATED 1-12-2010 BETWEEN
M/S. FELLOWSHIP MISSION HOSPITAL & MR.M.MATHEWS,
ADAPPANAMKANDATHIL, ERAVIPEROOR.**

**EXHIBIT P3- TRUE COPIES OF SAMPLE INVOICES FOR THE PURCHASE OF IRON AND
STEEL, CEMENT, METAL ETC., IN FAVOUR OF M/S. FELLOWSHIP
MISSION HOSPITAL.**

**EXHIBIT P4- TRUE COPY OF PENALTY ORDER NO. CR 51/12-13 DATED 22-2-2013
ISSUED BY THE INTELLIGENCE OFFICER, SQUAD NO.1, COMMERCIAL
TAXES, PATHANAMTHITTA.**

**EXHIBIT P5- TRUE COPY OF THE APPELLATE ORDER DATED 8-8-2014 IN RP 72/14 OF
THE DEPUTY COMMISSIONER, PATHANAMTHITTA.**

**EXHIBIT P6- ORDER NO. R2-2899/2015/CT DATED 30-5-2015 OF THE COMMISSIONER
OF COMMERCIAL TAXES, THIRUVANANTHAPURAM IN ORIGINAL.**

**EXHIBIT P7- TRUE COPY OF ASSESSMENT ORDER IN NO. CR 51/12-13 (2010-11)
DATED 29-11-2014 ISSUED BY THE 2ND RESPONDENT.**

**EXHIBIT P8- TRUE COPY OF THE APPEAL MEMORANDUM IN FORM 29 SUBMITTED BY
THE PETITIONER BEFORE THE 3RD RESPONDENT.**

**EXHIBIT P8(A)- TRUE COPY OF THE APPLICATION FOR STAY SUBMITTED BY THE
PETITIONER TO THE 3RD RESPONDENT.**

**EXHIBIT P8(B)- TRUE COPY OF THE APPLICATION FOR EARLY HEARING SUBMITTED
BY THE PETITIONER TO THE 3RD RESPONDENT.**

**EXHIBIT P9- TRUE COPY OF THE STAY ORDER AS PER ORDER NO. KVATA (PTA)
321/14 DATED 15-7-2015 OF THE 3RD RESPONDENT**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C)No.22585 of 2015

Dated this the 27th day of July, 2015

JUDGMENT

The petitioner, challenging conditional order passed by the Appellate Authority in the application for stay, has approached this Court. The petitioner has been granted to remit 30% of the demand and also to furnish security for the remainder by the conditional order.

In fact, the Appellate Authority has given reasons for imposing condition. The Appellate Authority had adverted to the petitioner's contention. This Court will not be justified in interfering with such a reasoned order, especially, such order has been passed at the initial stage of hearing of such stay application and therefore, there is no infirmity with the order. However, taking note of the fact that the penalty order is modified, this Court is of the view that the condition imposed has to be modified. The petitioner shall deposit Rs.3 lakhs in two equal monthly instalments starting from 10.8.2015. The petitioner shall also abide by all other conditions.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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