

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 28TH DAY OF JULY 2015/6TH SRAVANA, 1937

WP(C).No. 22805 of 2015 (A)

PETITIONER(S):

**HAZEENA BANU,
W/O.M.A. IBRAHIM, PROPRIETRIX,
M/S. A.R AND SONS, UPPALA,
KASARAGOD DISTRICT.**

**BY ADVS.SRI.C.K.SREEJITH,
SRI.V.V. PADMANABHAN.**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER-II,
COMMERCIAL TAX OFFICE, KASARAGOD -671 121.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
KOZHIKODE - 673 032.**
- 3. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 22805 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT-P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 06/04/2015.

**EXHIBIT-P2- TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT
DATED 27/05/2015.**

**EXHIBIT-P3- TRUE COPY OF THE DEMAND NOTICE ISSUED ALONG WITH
EXHIBIT-P1 DATED 28/04/2015.**

EXHIBIT-P4- TRUE COPY OF THE STAY PETITION.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C).No. 22805 of 2015

Dated this the 28th day of July, 2015

J U D G M E N T

The petitioner, as against Ext.P1 Assessment order for the year 2012-13 filed Ext.P3 appeal before the 2nd respondent. The petitioner also filed an application for stay against the recovery proceedings of Assessment order. The petitioner approached this Court on account of Ext.P3 demand notice based on Assessment Order.

2. In view of the above, there shall be a direction to the 2nd respondent to consider the stay petition within a period of two months after issuing notice to the petitioner. Till the disposal of stay application, all recovery proceedings based on Assessment Order shall be kept abeyance. The petitioner shall produce the copy of the judgment along with the copy of the writ petition before the

2nd respondent for compliance

The writ petition is disposed of as above.

Sd/

**A.MUHAMED MUSTAQUE,
JUDGE**

jm/