

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 17TH DAY OF AUGUST 2015/26TH SRAVANA, 1937

WP(C).No. 22809 of 2015 (A)

PETITIONER:

**M/S. J & B ENTERPRISES,
NP - 2/296 A, HIGH SCHOOL ROAD,
NILAMBUR P.O.MALAPPURAM DIST - 679 329,
REPRESENTED BY ITS MANAGING PARTNER
ANAS BABU.P**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
NILAMBUR, MALAPPURAM - 679 329.**
- 2. ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, NILAMBUR - 679 329.**

BY SENIOR GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 17-08-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

mbr/

WP(C).No. 22809 of 2015 (A)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P-1: TRUE COPY OF THE ASSESSMENT ORDER NO.32100964964
DATED 25.8.2014 PASSED BY THE FIRST RESPONDENT FOR THE YEAR
2011 - 12.**

**EXT.P-1(A): TRUE COPY OF THE RECTIFIED ORDER NO.32100964964
DATED 12.1.2014 PASSED BY THE FIRST RESPONDENT FOR THE YEAR
2011 - 12.**

**EXT.P-2: TRUE COPY OF THE FIRST APPEAL DATED 25.7.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011 -
12.**

**EXT.P-3: TRUE COPY OF THE STAY PETITION DATED 25.7.2015 FOR THE YEAR
2011 - 12 ISSUED BY THE 2ND RESPONDENT.**

**EXT.P-4: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/218/10/500
DATED 9.6.2015 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR
2011 - 12.**

RESPONDENT(S)' EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 22809 of 2015

Dated this the 17th day of August, 2015

JUDGMENT

The petitioner, as against assessment order for the year 2011-12, has preferred an appeal. The petitioner has been served with the revenue recovery proceedings.

Considering the facts and circumstances, the following directions are issued :

There shall be a direction to the Appellate Authority to dispose the appeal within a period of four months after notice to the petitioner. Till the disposal of the appeal, the revenue recovery proceedings shall be deferred on condition that the petitioner remits 20% of the disputed demand within one month and furnishing the security for the remainder.

The writ petition is disposed of as above.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE