

**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. 22810 of 2015 (A)**  
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**PETITIONER(S):**  
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**SMT.SABEENA KAMAR,  
M/S.THOTTATHIL DISTRIBUTORS,  
KANJIRAPPALLY, KOTTAYAM - 686 507.**

**BY ADV. SRI.P.N.DAMODARAN NAMBOODIRI**

**RESPONDENT(S):**  
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- 1. THE COMMERCIAL TAX OFFICER,  
DEPARTMENT OF COMMERCIAL TAXES,  
PONKUNNAM - 686 506.**
- 2. DEPUTY COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES,  
KOTTAYAM - 682 001.**
- 3. THE DEPUTY TAHSILDAR,  
REVENUE RECOVERY, KANJIRAPPALLY - 686 507.**

**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:**

**msv/**

**WP(C).No. 22810 of 2015 (A)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS:**  
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**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32050896862/2009-10  
DTD.26.9.2011 PASSED BY THE FIRST RESPONDENT FOR THE YEAR 2009-10.**

**EXT.P2: TRUE COPY OF THE FIRST APPEAL DTD.26.10.2011 FILED BY THE  
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-2010.**

**EXT.P3: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/421/5/200  
DTD.18.5.2015 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2009-10.**

**EXT.P4: TRUE COPY OF THE STAY PETITION DTD.25.7.2015 FILED BY THE  
PETITIONER BEFORE THE 2ND RESPONDENT 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. 22810 of 2015**  
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**Dated this the 17<sup>th</sup> day of August, 2015**

**JUDGMENT**

The petitioner, pending appeal as against assessment order, has approached this Court.

2. The petitioner has been served the revenue recovery proceedings.

3. The learned counsel for the petitioner submits that he is prepared to pay the portion of the demand now raised and revenue recovery proceedings may be deferred.

4. The learned Government Pleader submits that there has some defects in the appeal and the petitioner has not cured the defect.

Considering the facts circumstances, the following directions are issued :

- i) The petitioner shall appear before the Appellate Authority and correct the defect in the appeal, if any,

ii) Coercive steps for recovery shall be deferred on condition that the petitioner remits 20% of the demand within one month and furnishing the security for the remainder.

The writ petition is disposed of as above. No costs.

Sd/-

**A. MUHAMED MUSTAQUE, JUDGE**

bpr