

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 30TH DAY OF JULY 2015/8TH SRAVANA, 1937

WP(C).No. 23000 of 2015 (Y)

PETITIONER:

**THANAM MEDICALS,
KOZHIKULANGARA, CHAVAKKAD - 680 506,
THRISSUR DISTRICT, REPRESENTED BY ITS
MANAGING PARTNER SRI.MOHAMMED SHERIF.**

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
CHAVAKKAD, TRISSUR - 680 506.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THEVARA, ERNAKULAM,
KOCHI - 682 015.**
- 3. DEPUTY TAHASILDAR (RR),
TALUK OFFICE, CHAVAKKAD, TRISSUR - 680 506.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- P1- COPY OF THE PRE-ASSESSMENT NOTICE FOR THE YEAR 2013-14
- P1(A)- COPY OF THE PRE-ASSESSMENT NOTICE FOR THE YEAR 2014-15 (APRIL TO AUGUST 2014)
- P2- COPY OF THE REPLY DATED 11.11.2014 FILED FOR 2013-14 AND 2014-15.
- P3- COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2013-14.
- P3(A)- COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2014-15 (APRIL TO AUGUST 2014)
- P4- COPY OF THE APPEAL MEMORANDUM AGAINST P3.
- P4(A)- COPY OF THE APPEAL MEMORUANDUM AGAINST P4.
- P5- COPY OF THE STAY PETITION FOR STAYING THE AMOUNT AS PER EXT.P3.
- P5(A)- COPY OF THE STAY PETITION FOR STAYING THE EXT.P3(A).
- P6- COPY OF THE REVENUE RECOVERY NOTICE COVERING THE AMOUNT IN EXT P3.
- P6(A)- COPY OF THE REVENUE RECOVERY NOTICE COVERING THE AMOUNT IN EXT P3(A).
- P7- REVENUE RECOVERY INSTALLMENT FACILITY ORDER ISSUED.
- P7(A)- COPY OF THE PAYMENT TAX AS PER EXT P7.
- P8- COPY OF THE STAY ORDER ISSUED BY THE 2ND RESPONDENT 2013-14.
- P8(A)- COPY OF THE STAY ORDER ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2014-15.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C).No.23000 of 2015

Dated this the 30th day of July,2015

J U D G M E N T

The petitioner impugning conditional order in appeal has approached this Court. The petitioner submits that he has stopped the business and the firm was handed over to a third party. Quoting the old TIN of the petitioner, few suppliers issued the purchase bill of the new firm. The petitioner submits that on account of the above, liability has been fastened as per assessment order. The petitioner has filed an appeal against the assessment order. It is also submitted that the appellate authority did not give weightage to the above argument and imposed a condition of 30% of the demand.

2. The petitioner submits that they have already remitted Rs.52,000/- and collection charges as per Ext.P7 (a).

3. Taking note of the payment made by the petitioner as per Ext.P7(a), there shall be a direction to the 2nd respondent to dispose of the appeal within a period of four months after notice to the petitioner. Till the disposal of the appeal, revenue recovery proceedings shall be deferred.

The writ petition is disposed of as above.

**A.MUHAMED MUSTAQUE,
JUDGE**

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The words “3rd respondent” occurring in the 3rd line of 3rd paragraph of the judgment dated 30/07/2015 in W.P.(C) No.23000/2015 are suo motu corrected and substituted as “2nd respondent” as per order dated 07/08/2015 in W.P.(C) No.23000/2015.

Sd/-
Registrar (Judicial)