

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 31ST DAY OF JULY 2015/9TH SRAVANA, 1937

WP(C).No. 23187 of 2015 ()

PETITIONER(S) :

M/S. S.D.PHARMACY PVT.LTD.,
DHANWANTHARI BHAVAN, M.O. WARD,
PALACE ROAD, ALAPPUZHA,
PIN-688 011,
REP. BY ITS MANAGING DIRECTOR.

BY ADV. SRI.A.KRISHNAN.

RESPONDENT(S) :

1. THE ASSISTANT COMMISSIONER
2ND FLOOR, (ASSESSMENT) , COLLECTORATE,
SPECIAL CIRCLE,
ALAPPUZHA - 688 001.
2. DEPUTY COMMISSIONER (APPEAL) ,
COMMERCIAL TAXES, BAPPUJI NAGAR,
ASRAAMAM, KOLLAM - 691 002.
3. THE THAHSILDAR,
(REVENUE RECOVERY UNIT) , AMBALAPUZHA TALUK,
ALAPPUZHA - 688 561.
4. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
REVENUE DEPARTMENT, THIRUVANANTHAPURAM - 695 001.

BY GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
31-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXHIBIT P1(A)	TRUE COPY OF THE ASSESSMENT ORDER DATED 12/11/2012 FOR MARCH, 2012.
EXHIBIT P1(B)	TRUE COPY OF THE ASSESSMENT ORDER DATED 1/3/2013 FOR OCT., NOV & DEC. 2012.
EXHIBIT P1(C)	TRUE COPY OF THE ASSESSMENT ORDER DATED 8/5/2013 FOR JAN., FEB., MAR. 2013.
EXHIBIT P1(D)	TRUE COPY OF THE ASSESSMENT ORDER DATED 26/9/2013 FOR APRIL, MAY, JUNE & JULY 2013.
EXHIBIT P1(E)	TRUE COPY OF THE ASSESSMENT ORDER DATED 31/3/2014 FOR SEPT., OCT., NOV. & DEC. 2013.
EXHIBIT P2(A)	TRUE COPY OF THE APPEAL AGAINST EXT.P1(A) .
EXHIBIT P2(B)	TRUE COPY OF THE APPEAL AGAINST EXT.P1(B) .
EXHIBIT P2(C)	TRUE COPY OF THE APPEAL AGAINST EXT.P1(C) .
EXHIBIT P2(D)	TRUE COPY OF THE APPEAL AGAINST EXT.P1(D) .
EXHIBIT P2(E)	TRUE COPY OF THE APPEAL AGAINST EXT.P1(A) .
EXHIBIT P3(A)	TRUE COPY OF STAY PETITION FILED IN EXT.P2 (B) .
EXHIBIT P3(B)	TRUE COPY OF STAY PETITION FILED IN EXT.P2 (C) .
EXHIBIT P3(C)	TRUE COPY OF STAY PETITION FILED IN EXT.P2 (D) .
EXHIBIT P3(D)	TRUE COPY OF STAY PETITION FILED IN EXT.P2 (E) .
EXHIBIT P4(A)	TRUE COPY OF DELAY PETITION FILED IN EXT.P2 (A) .
EXHIBIT P4(B)	TRUE COPY OF DELAY PETITION FILED IN EXT.P2 (B) .
EXHIBIT P4(C)	TRUE COPY OF DELAY PETITION FILED IN EXT.P2 (C) .
EXHIBIT P4(D)	TRUE COPY OF DELAY PETITION FILED IN EXT.P2 (D) .
EXHIBIT P4(E)	TRUE COPY OF DELAY PETITION FILED IN EXT.P2 (E) .
EXHIBIT P5	TRUE COPY OF THE SALE NOTICE ISSUED BY R3.
EXHIBIT P6(A)	TRUE COPY OF THE RECEIPT DATD 31/3/2015.
EXHIBIT P6(B)	TRUE COPY OF THE RECEIPT DATD 31/3/2015.

EXHIBIT P6(C) TRUE COPY OF THE RECEIPT DATD 31/3/2015.

EXHIBIT P6(D) TRUE COPY OF THE RECEIPT DATD 31/3/2015.

EXHIBIT P6(E) TRUE COPY OF THE RECEIPT DATD 31/3/2015.

EXHIBIT P7(A) TRUE COPY OF THE RETURN FOR THE PERIOD IN EXT.P1 (A) DATED
12/12/2012.

EXHIBIT P7(B) TRUE COPY OF THE RETURN FOR THE PERIOD IN EXT.P1 (B) DATED
27/5/2013.

EXHIBIT P7(C) TRUE COPY OF THE RETURN FOR THE PERIOD IN EXT.P1 (C) DATED
7/11/2013.

EXHIBIT P7(D) TRUE COPY OF THE RETURN FOR THE PERIOD IN EXT.P1 (D) DATED
15/10/2014.

EXHIBIT P7(E) TRUE COPY OF THE RETURN FOR THE PERIOD IN EXT.P1 (E) DATED
1/5/2015.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23187 of 2015

Dated this the 31st day of July, 2015

J U D G M E N T

The petitioner as against Ext.P1 series assessment orders preferred Ext.P2 series appeals. Petitioner also filed Ext.P4 series applications for condonation of delay and as well as Ext.P3 series applications for stay. Petitioner claims that he has paid portion of the amount towards tax arrears.

2. Considering the facts and circumstances following directions are issued:

(i) The appellate authority shall consider the Ext.P4 series delay condonation petitions as well as Ext.P3 series stay petitions, within a period of two months after notice to the petitioner.

(ii) The claim of the petitioner that he has paid the tax demanded, has to be verified. If the petitioner has paid any amount that shall be taken into account while considering the applications.

(iii) If sale pursuant to revenue recovery proceedings has not happened so far, the sale shall be deferred till the disposal of Ext.P4 series and Ext.P3 series applications.

(iv) If sale already took place, necessarily the petitioner will not be entitled for the benefit of 3rd direction.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

Pn