

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 3RD DAY OF AUGUST 2015/12TH SRAVANA, 1937

WP(C).No. 23281 of 2015 (I)

PETITIONER :

**M/S.AMARAVATHI DEVELOPERS,
35/752-1, PULARI GARDENS, VADAKKANTHARA P.O.,
PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER,
SRI. P.S. MOHANDAS.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER(WC)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678001.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER PASSED BY R1 FOR THE YEAR 2007-2008 DT 1/6/2015.**
- P2: COPY OF THE ASSESSMENT ORDER PASSED BY R1 FOR THE YEAR 2008-2009 DT 25/6/2015.**
- P3: COPY OF THE ASSESSMENT ORDER PASSED BY R1 FOR THE YEAR 2009-2010 DT 29/6/2015.**
- P4: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2007-08 DT 23/7/2015.**
- P5: COPY F THE APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2008-09 DT 23/7/2015.**
- P6: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2009-2010 DT 23/7/2015.**
- P7: COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2007 - 08 DT 23/7/2015.**
- P8: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2007-2008 DT 23/7/2015.**
- P9: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2008-90 DT 23/7/2015.**
- P10: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 200-10 DT 23.07.2015.**
- P11: COPY OF THE DEMAND NOTICE IN FORM NO. 12A ISSUED BY R1 FOR THE YEAR 2007 -08 DT 1/6/2015.**
- P12: COPY OF THE DEMAND NOTICE IN FORM NO. 12A ISSUED BY R1 FOR THE YEAR 2008-09 DT 25/6/2015.**
- P13: COPY OF THE DEMAND NOTICE IN FORM NO. 12A ISSUED BY R1 FOR THE YEAR 2009-2010 DT 29/6/2015.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23281 of 2015

Dated this the 3rd day of August, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Exts.P1 to P3 assessment orders for the years 2007-2008, 2008-2009 & 2009-2010 passed by the 1st respondent. The petitioner has preferred Exts.P4 to P6 appeals along with Exts.P7 petition for condonation of delay and Ext.P8 to P10 petitions for stay against the said order.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider Ext.P7 & Exts.P8 to P10 after issuing notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all the coercive proceedings pursuant to Exts.11 to P13 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.