IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 4TH DAY OF AUGUST 2015/13TH SRAVANA, 1937

WP(C).No. 23441 of 2015 (E)

PETITIONER(S):

B. SADASIVAN PILLAI,
USHAS CONSTRUCTIONS, 'USHUS BHAVAN",
EDAMON P.O., PUNALUR, KOLLAM, PIN -691 307.

BY ADVS.SRI.S.SANTHOSH KUMAR,
SMT.P.LISSY JOSE.

RESPONDENT(S):
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1. THE DEPUTY COMMISSIONER (APPEALS)-I,
COMMERCIAL TAXES, ASRAMOM, KOLLAM- 691 002.

2. THE COMMERCIAL TAX OFFICER,
WORKS CONTRACT, ASRAMOM, KOLLAM -691 002.

3. THE DEPUTY TAHSILDAR (RR),
TALUK OFFICE, PUNALUR -691 305.

BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 23441 of 2015 (E)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	TRUE COPY OF PERMISSION TO COMPOUND DATED 31/03/2012 ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2011-2012.
EXT.P2	TRUE COPY OF THE LIABILITY CERTIFICATES DATED 29/03/2012 ISSUED BY THE 2ND RESPONDENT.
EXT.P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 27/08/2014 ISSUED BY THE 2ND RESPONDENT.
EXT.P4	TRUE COPY OF THE APPEAL MEMORANDUM DATED 02/12/2014 FILED BEFORE THE 1ST RESPONDENT.
EXT.P5	TRUE COPY OF THE STAY PETITION DATED 26/06/2015 FILED BEFORE THE 1ST RESPONDENT.
EXT.P6	TRUE COPY OF THE RR DEMAND NOTICE DATED 02/06/2015 ISSUED BY THE 3RD RESPONDENT.
EXT.P7	TRUE COPY OF THE ORDER DATED 26/06/2015 PASSED BY THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.23441 of 2015

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Dated this the 4th day of August, 2015

JUDGMENT

The petitioner, impugning conditional order of stay in an appeal as against the assessment, has approached this Court.

2. The petitioner's case is that the Assessing Authority completed the assessment denying compounded rate of tax and exemption of IPT claim on the ground that no tax was paid on the permission granted to compound by the petitioner The petitioner submits that he has no liability to pay any tax. It is submitted that without adverting to the main grievance of the petitioner, the condition was imposed.

2. I have gone through the impugned order. The sustainability of the petitioner's arguments has to be addressed during final hearing of the case. This Court cannot interfere with such conditional order.

However, the petitioner is permitted to pay the amount ordered in the conditional order in three instalments on 20.8.2015, 20.9.2015 and 20.10.2015.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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