

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. 23472 of 2015 (H)

PETITIONER :

**P.M.ABDUL JABBAR,
PROPRIETOR, LAMIYA SILKS, ARAFA COMPLEX,
PERINJANAM P.O., THRISSUR DISTRICT.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN
SMT.UMMUL FIDA**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT, VAT CIRCLE,
KODUNGALLOOR-680 664.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, THRISSUR-680 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MINI CIVIL STATION,
IRINJALAKKUDA-680 125.**
- 4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY OFFICE, KODUNGALLUR TALUK,
KODUNGALLUR, THRISSUR DISTRICT-680 664.**
- 5. THE VILLAGE OFFICER,
KAIPAMANGALAM VILLAGE, THRISSUR DISTRICT-680 668.**

BY SR GOVERNMENT 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:**

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APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER FOR JANUARY, 2015 ISSUED BY THE 1ST RESPONDENT.
- P1(A): TRUE COPY OF THE ASSESSMENT ORDER FOR FEBURARY, 2015 ISSUED BY THE 1ST RESPONDENT.
- P1(B): TRUE COPY OF THE ASSESSMENT ORDER FOR MARCH, 2015 ISSUED BY THE 1ST RESPONDENT
- P2: TRUE COPY OF THE APPEAL PETITION FOR JANUARY, 2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P2(A): TRUE COPY OF THE APPEAL PETITION FOR FEBRUARY, 2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
- P2(B): TRUE COPY OF THE APPEAL PETITION FOR MARCH, 2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
- P3: TRUE COPY OF THE STAY PETITION FOR JANUARY, 2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P3(A): TRUE COPY OF THE STAY PETITION FOR FEBRUARY, 2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P3(B): TRUE COPY OF THE STAY PETITION FOR MARCH, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P4: TRUE COPY OF THE DELAY CONDONATION PETITION FOR JANUARY, 2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P4(A): TRUE COPY OF THE DELAY CONDONATION PETITON FOR FEBRUARY, 2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23472 of 2015

Dated this the 4th day of August, 2015

JUDGMENT

The petitioner, impugning Ext.P1 series of assessment orders, filed Ext.P2 series of appeals before the second respondent. The petitioner also filed Ext.P3 series of stay applications along with Ext.P4 series of delay condonation petitions.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the applications for condonation of delay and the stay applications within a period of two months after issuing notice to the petitioner. Till the disposal of stay applications, all recovery proceedings based on the assessment orders shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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