

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 6TH DAY OF AUGUST 2015/15TH SRAVANA, 1937

WP(C).No. 23725 of 2015 (M)

PETITIONER:

**MANUELSONS HOTELS (P) LTD.,
G.H ROAD, KOZHIKODE,
REPRESENTED BY ITS MANAGING DIRECTOR,
MR.P.M.ANTONY.**

**BY ADVS.SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (LUXURY TAX),
KOZHIKODE - 673 005.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE - 673 005.**
- 3. THE SALES TAX OFFICER (RECOVERY),
O/O. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE - 673 005.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23725 of 2015

Dated this the 6th day of August, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2011-12 passed by the 1st respondent. The petitioner has preferred Ext.P2 appeal along with Ext.P3 petition 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.P3 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 Ext.P4 shall be kept in abeyance.

**Sd/-
A. MUHAMED MUSTAQUE, JUDGE.**