

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. 23751 of 2015 (T)

PETITIONER:

**M/S.AKSHAY AGENCIES,
NEAR SREE KRISHNA TEMPLE,
CHIRAKKAL, KANNUR DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
O.SUJITH KUMAR.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
IST CIRCLE, KANNUR - 670 004.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE - 673 006.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
KANNUR - 670 004.**

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/

WP(C).No. 23751 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT P1. TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2013-2014 DATED 19.5.15.
- EXHIBIT P2. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 24.6.15.
- EXHIBIT P3. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 24.6.15.
- EXHIBIT P4. TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2013-14 DATED 17.7.15.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23751 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 2013-14 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.**