

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 10TH DAY OF AUGUST 2015/19TH SRAVANA, 1937

WP(C).No. 24217 of 2015 (B)

PETITIONER:

**M/S. EMERALD TRADING COMPANY,
KANIYAMPAL ROAD, KUNNAMKULAM , THRISSUR,
PIN 680 503, A REGISTERED PARTNERSHIP FIRM,
REPERESNTED BY ITS MANAGING PARTNER,
SRI A.A ISMAYIL.**

**BY ADVS.SRI.E.P.GOVINDAN
SMT.G.DEEPA
SRI.K.G.SOMANATH**

RESPONDENT(S):

- 1. THE ASST. COMMISSIONER-III,
COMEMRCIALT AXES, SPECIAL CIRCLE,
COMMERCIAL TAXES COMPLEX, POOTHOLE,
THRISSUR - 688 001**
- 2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
THEVARA, ERNAKULAM - 682 015.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
POOTHOLE, THRISSUR - 688 001.**
- 4. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM - 695 001.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT.P1 : TRUE COPY OF THE NOTICE DT 28-07-2015 ISSUED BY THE THIRD RESPONDENT FOR THE YEARS 2012-13.
- EXT.P2 : TRUE COPY OF THE REVISED ASSESSMENT ORDER DT 17-06-2015 FOR THE YEARS 2012-13.
- EXT.P3 : TRUE COPY OF THE APPEAL MEMORANDUM DT 6-8-2015 FILED BEFORE THE SECOND RESPONDENT FOR THE YEARS 2012-13.
- EXT.P4 : TRUE COPY OF THE STAY PETITION DT 6-8-2015 FILED BEFORE THE SECOND RESPONDENT FOR THE YEARS 2012-13.
- EXT.P5 : TRUE COPY OF THE DELAY PETITION DT 6-8-2015 FILED BEFORE THE SECOND RESPONDENT

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24217 of 2015

Dated this the 10th day of August, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P2 revised assessment order for the years 2012-13 passed by the 1st respondent. The petitioner has preferred Ext.P3 appeal along with Ext.P4 petition for stay & Ext.P5 petition for condonation of delay 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 Exts.P4 & P5 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 shall be kept in abeyance.

Sd/-
A. MUHAMED MUSTAQUE, JUDGE.