

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 11TH DAY OF AUGUST 2015/20TH SRAVANA, 1937

WP(C).No. 24298 of 2015 (J)

PETITIONER(S):

**SUBAIR.P,
SUBAIR ELECTRO AGENCIES, KUNNUMPURAM,
MALAPPURAM DISTRICT.**

**BY ADVS.SRI.RAJESH NAMBIAR
SMT.PRIYA S.RANI**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
TIRURANGADI-676801.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682013.**
- 3. DEPUTY TAHSILDAR,
(REVENUE RECOVERY) VYTHIRI-676201.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1. COPY OF THE LETTER DATED 11.3.14 ENDORSING CANCELLATION OF REGISTRATION.**
- EXHIBIT P2. COPY OF THE REVENUE RECOVERY NOTICE DATED 15.7.15.**
- EXHIBIT P3. COPY OF THE ASSESSMENT ORDER DATED 23.09.14.**
- EXHIBIT P4. COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT AGAINST EXT.P3 ORDER.**
- EXHIBIT P5. COPY OF THE PETITION FOR CONDONATION OF DELAY.**
- EXHIBIT P6. COPY OF THE PETITION FOR THE URGENT HEARING.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24298 of 2015

Dated this the 11th day of August, 2015

J U D G M E N T

Petitioner challenging the assessment order for the year 2013-14 has approached the appellate authority. Ext.P4 is the memorandum of appeal. Petitioner has been served with Ext.P2 demand notice for recovery.

2. Considering the nature of issue involved, there shall be a direction to the appellate authority to consider the delay application. If the delay is condoned, the appeal shall be considered within an outer limit of 4 month, after notice to the petitioner. Till the disposal of the appeal, revenue recovery proceedings shall be deferred on condition that the petitioner remits an amount of ₹40,000/- (Rupees forty thousand only) on or before 25.08.2015.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.