

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. 24317 of 2015 (L)

PETITIONER:

**M/S. TYRE CARE AND WHEEL ALINGNMENT,
KASARAGOD, REPRESENTED BY ITS
MANAGING PARTNER.PRAKASHAN.K,
S/O.GOPALAN.**

**BY ADVS.SRI.C.K.SREEJITH
SRI. V.V.PADMANABHAN**

RESPONDENTS:

- 1. COMMERCIAL TAX OFFICER III,
COMMERCIAL TAX OFFICE,
KASARAGOD-671121.**
- 2. THE DEPUTY COMMISSIONER(APPEAL),
KOZHIKODE-673032.**
- 3. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVT.SECRETARIAT,
THIRUVANANTHAPURAM-695001.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD-671121.**

BY SENIOR GOVT. 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:**

mbr/

WP(C).No. 24317 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS:

**P1 : THE TRUE COPY OF THE ASSESSMENT ORDER NO.32130513505/2012-13
DT.5/6/2015.**

**P2 : THE TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT
DT.10/6/15.**

**P3 : THE TREU COPY OF THE MEMORANDUM OF APPEAL FILED BEFORE THE
2ND RESPONDENT DT.15/6/15.**

P4 : THE TRUE COPY OF THE STAY PETITION.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24317 of 2015

Dated this the 11th 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 2012-13 passed by the 1st respondent. The petitioner has preferred Ext.P3 appeal along with Ext.P4 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.P4 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.P2 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.