

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. 24376 of 2015 (V)

PETITIONER(S):

**C.X.VARGHESE, S/O.XAVIER,
CHAKKANATT HOUSE, VYTTILA, KOCHI - 19.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS) -II,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 016.**
- 2. ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE -III, ERNAKULAM - 682 016.**
- 3. INSPECTING ASSISTANT COMMISSIONER (INT),
ERNAKULAM - 682 016.**

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

- P1 - TRUE COPY OF THE ASSESSMENT ORDER DATED 02.05.2015**
- P2 - A TRUE COPY OF THE APPEAL FILED AGAINST THE ORDER (KVAT) PASSED FOR THE ASSESSMENT YEAR 2009-2010 DATED 06.06.2015**
- P3 - TRUE COPY OF THE STAY APPLICATION FILED THEREIN FOR THE ASSESSMENT YEAR 2009-2010.**
- P4 - A TRUE COPY OF THE REVENUE RECOVERY NOTICE FOR THE ASSESSMENT YEAR 2009-2010 DATED 02.07.2015**
- P5 - A TRUE COPY OF THE ORDER DATED 23.07.2015**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24376 of 2015

Dated this the 11th day of August, 2015

J U D G M E N T

Petitioner challenging conditional order in the stay application filed in appeal as against assessment order for the year 2009-10, has approached this Court.

2. The case of the petitioner is that, the condition imposed is too onerous and without taking into account of the issue involved.

3. This Court is of the view that, the condition has to be modified as a payment of tax amount excluding the component of interest. The amount shall be paid on or before 25.08.2015. Petitioner shall abide by all other conditions.

This writ petition is disposed of.

Sd/-
A. MUHAMED MUSTAQUE, JUDGE.