

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. 24387 of 2015 (W)

PETITIONER :

**M/S.TYRE CARE & WHEEL ALIGNMENT,
KASARAGOD, REPRESENTED BY ITS MANAGING PARTNER,
PRAKASHAN K., S/O. GOPALAN, AGED 45 YEARS**

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

RESPONDENTS :

- 1. COMMERCIAL TAX OFFICER - III,
COMMERCIAL TAX OFFICE, KASARAGOD-671 121.**
- 2. THE DEPUTY COMMISSIONER (APPEAL)
KOZHIKODE-673 032.**
- 3. STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD-671 121.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

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

bp

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER NO.32130513505/2013-14 DTD.25.6.2015.

**P2 : COPY OF THE DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT
DTD.30.6.2015.**

**P3 : COPY OF THE MEMORANDUM OF APPEAL FILED BEFORE THE 2ND
RESPONDENT DTD.6.8.2015.**

P4 : COPY OF THE STAY PETITION.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24387 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 2013-14 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.