

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 12TH DAY OF AUGUST 2015/21ST SRAVANA, 1937

WP(C).No. 24447 of 2015 (E)

PETITIONER(S):

**WAHEEDA M.H., AGED 42 YEARS,
W/O. K.M.ABDUL JALEEL, HINDUSTHAN PAINTS,
MEETHAL-MANGAD, THEEKIL, KASARAGOD,
RESIDING AT KARIPPODY VILLA, KOTTIKULAM, P.O. BEKAL,
HOSDURG TALUK, KASARAGOD DISTRICT.**

**BY ADVS.SRI.T.MADHU
SMT.C.R.SARADAMANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER III,
KASARAGOD - 671 121.**
- 2. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (APPEALS),
KOZHIKODE - 673 001.**
- 3. THE TAHSILDAR,
HOSDURG, KASARAGOD DISTRICT - 671 121.**
- 4. THE VILLAGE OFFICER,
PALLIKKARA II VILLAGE, HOSDURG TALUK,
KASARAGOD DISTRICT - 671 123.**

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - THE TRUE COPY OF THE CERTIFICATE DT. 11.10.2007 SHOWING THE SAME ISSUED BY THE DIRECTOR, VILLAGE INDUSTRIES FOR THE SECRETARY, KERALA KHADI AND VILLAGE INDUSTRIES BOARD, THIRUVANANTHAPURAM.
- P2 - THE TRUE COPY OF THE ASSESSMENT ORDER DT. 13.8.2014 PASSED BY THE 1ST RESPONDENT FOR THE YEAR 2011-2012.
- P3 - THE TRUE COPY OF THE PROCEEDINGS DT. 13.8.2014 AND BEARING ORDER NO. 32130589533/1-13 OF THE 1ST RESPONDENT.
- P4 - THE TRUE COPY OF THE ASSESSMENT ORDER DT. 25.11.2014 AND BEARING NO. 32130589533/2013-14 OF THE 1ST RESPONDENT.
- P5 - THE TRUE COPY OF THE DEMAND NOTICE DT. 21.10.2014 ISSUED BY THE 1ST RESPONDENT.
- P6 - THE TRUE COPY OF THE PROCEEDINGS DT. 21.10.2014 OF THE 1ST RESPONDENT.
- P7 - THE TRUE COPY OF THE PROCEEDINGS DT. 25.11.2014 OF THE 1ST RESPONDENT.
- P8 - THE TRUE COPY OF THE APPEAL FILED AGAINST THE EXT. P2 ASSESSMENT ORDER DT. 26.11.2014.
- P9 - THE TRUE COPY OF THE APPEAL FILED AGAINST EXT. P3 ASSESSMENT ORDER DT. 26.11.2014.
- P10 - THE TRUE COPY OF THE APPEAL FILED AGAINST EXT. P4 ASSESSMENT ORDER DT. 22.5.2015.
- P11 - THE TRUE COPY OF THE STAY APPLICATION DT. 26.11.2014 FILED ALONG WITH EXT. P8 APPEAL CORRESPONDING TO THE ASSESSMENT YEAR 2011-12.
- P12 - THE TRUE COPY OF THE STAY APPLICATION DT. 26.11.2014 FILED ALONG WITH EXT. P9 APPEAL CORRESPONDING TO THE ASSESSMENT YEAR 2012-2013.
- P13 - THE TRUE COPY OF THE STAY APPLICATION DT. 22.5.2015 FILED ALONG WITH EXT. P10 APPEAL CORRESPONDING TO THE ASSESSMENT YEAR 2013-2014.
- P14 - THE TRUE COPY OF THE PETITION FOR CONDONING THE DELAY OCCURRED WHILE FILING THE EXT. P10 APPEAL DT. 22.5.2015.
- P15 - THE TRUE COPY OF THE APPLICATION FOR EARLY HEARING OF EXT. P8 APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 26.11.2014.

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P16 - THE TRUE COPY OF THE APPLICATION FOR EARLY HEARING OF EXT. P9
APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
DTD. 26.11.2014.

P17 - THE TRUE COPY OF THE APPLICATION FOR EARLY HEARING OF EXT. P10
APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
DTD. 22.5.2015.

P18 - THE TRUE COPY OF THE REVENUE RECOVERY NOTICE DT. 07.6.2015 ISSUED
BY THE 3RD RESPONDENT FOR REALIZING A SUM OF RS. 3,09,700/- FROM THE
PETITIONER.

P19 - THE TURE COPY OF THE REVENUE RECOVERY NOTICE DT. 07.6.2015 ISSUED
BY THE 3RD RESPONDENT FOR REALIZING A SUM OF RS. 1,12,267/- FROM THE
PETITIONER.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msv/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24447 of 2015

Dated this the 12th day of August, 2015

J U D G M E N T

The petitioner as against assessment orders for the years 2011-12, 2012-13 & 2013-14 has filed Exts.P8 and P10 appeals along with Exts.P11 to P13 petitions for stay. Petitioner also filed Ext.P14 condonation of delay in respect of Ext.P10 appeal.

2. In the facts and circumstances, following directions are issued:

(i) The appellate authority is directed to consider the stay applications and delay application within an outer limit of two months.

(ii) The revenue recovery proceedings shall be deferred till the disposal of the stay applications.

This writ petition is disposed of.

Sd/-
A. MUHAMED MUSTAQUE, JUDGE.