

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 13TH DAY OF AUGUST 2015/22ND SRAVANA, 1937

WP(C).No. 24617 of 2015 (B)

PETITIONER:

**M/S.SURYA VASTHRALAYAM,
N.H.ROAD, VADAKARA, KOZHIKODE,
REPRESENTED BY ITS PARTNER, SUNNY GEORGE.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE ASST.COMMISSIONER,
SPECIAL CIRCLE-II, COMMERCIAL TAXES,
KOZHIKODE-673 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE-673 001.**
- 3. THE SALES TAX OFFICER (RECOVERY),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE-673 006.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT.P1. COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DATED 24/2/2015.
- EXT.P1(A). COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DATED 30/3/2015.
- EXT.P1(B). COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DATED 28/4/2015.
- EXT.P2. COPY OF APPEAL FILED BY THE PETITIONER.
- EXT.P2(A). COPY OF APPEAL FILED BY THE PETITIONER DATED 6/8/2015.
- EXT.P2(B). COPY OF APPEAL FILED BY THE PETITIONER DATED 6/8/2015.
- EXT.P3. COPY OF DELAY PETITION FILED BY THE PETITIONER DATED 5/8/2015.
- EXT.P3(A). COPY OF DELAY PETITION FILED BY THE PETITIONER DATED 5/8/2015.
- EXT.P4. COPY OF STAY PETITION FILED BY THE PETITIONER DATED 19/3/2015.
- EXT.P4(A). COPY OF STAY PETITION FILED BY THE PETITIONER DATED 5/8/2015.
- EXT.P4(B). COPY OF STAY PETITION FILED BY THE PETITIONER DATED 5/8/2015.
- EXT.P5. COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT DATED 26/3/2015.
- EXT.P5(A). COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT DATED 29/7/2015.
- EXT.P5(B). COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT DATED 29/7/2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.24617 of 2015

Dated this the 13th day of August, 2015

JUDGMENT

The petitioner, impugning Ext.P1 series of assessment orders, filed Ext.P2 series of appeals before the second respondent. The petitioner also filed Ext.P4 series of stay applications along with Ext.P3 series of applications to condone the delay.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the applications for condonation of delay and the stay applications within a period of two months after issuing notice to the petitioner. Till the disposal of stay applications, all recovery proceedings based on the assessment orders shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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