

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 19TH DAY OF AUGUST 2015/28TH SRAVANA, 1937

WP(C).No. 25247 of 2015 (E)

PETITIONER :

**P.J.JOY, PARTNER,
M/S. GERMAN PHYSICAL LABORATORY, ALLEN TOWERS,
BTS ROAD, EDAPPALLY, COCHIN -24.**

**BY ADVS.SRI.P.S.SOMAN
SMT.T.RADHAMANY**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
1ST CIRCLE, KALAMASSERY. PIN-682 030**
- 2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, THEVARA. PIN-682 006**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.PIN-682 029**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING :**

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WP(C).No. 25247 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1. COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 DATED 30.5.15 ISSUED BY THE 1ST RESPONDENT.**
- EXHIBIT P2. COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE 2ND RESPONDENT DATED 15.6.15.**
- EXHIBIT P3. COPY OF THE PETITION FOR EARLY HEARING OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 15.6.15.**
- EXHIBIT P4. COPY OF THE PETITION FOR STAY OF COLLECTION OF DISPUTED AMOUNT FILED BEFORE THE 2ND RESPONDENT DATED 15.6.15.**
- EXHIBIT P5. COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT DATED 28.7.15.**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.25247 of 2015

Dated this the 19th day of August, 2015

JUDGMENT

The petitioner, impugning Ext.P1 assessment order, filed Ext.P2 appeal before the second respondent. The petitioner also filed Ext.P4 stay application.

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

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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