

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**FRIDAY, THE 29TH DAY OF MAY 2015/8TH JYAISHTA, 1937**

**WP(C).No. 16079 of 2015 (H)**  
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**PETITIONER :**  
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**C.J.ANTU, AGED 45 YEARS,  
PROPRIETOR, CHEVIDANS ENTERPRISES, CHEVIDANS HOUSE,  
PUDUKKAD P.O., THRISSUR DISTRICT.**

**BY ADVS.SRI.E.VIJIN KARTHIK  
SRI.BIJU JOSEPH  
SRI.SREEJITH S.NAIR**

**RESPONDENT(S):**  
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- 1. THE DEPUTY COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAX, THRISSUR -680 001.**
- 2. COMMERCIAL TAX OFFICER,  
COMMERCIAL TAXES, IRINJALAKUDA - 680 121.**
- 3. INSPECTING ASSISTANT COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAX, MINI CIVIL STATION,  
IRINJALAKUDA - 680 121.**
- 4. THE DEPUTY TAHASILDAR (RR),  
MUKUNDAPURAM - 680 124.**
- 5. THE VILLAGE OFFICER,  
THORAVU VILLAGE, MUKUNDAPURAM - 680 134.**
- 6. STATE OF KERALA,  
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,  
SECRETARIAT, THIRUVANANTHAPURAM- 695 001.**

**BY GOVERNMENT PLEADER SRI.R.RANJITH**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 29-05-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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- EXHIBIT-P1- TRUE COPY OF THE NOTICE 32080384923/13-14 AND 14-15 DATED 26/02/2015.
- EXHIBIT-P2- TRUE COPY OF THE REPLY NOTICE SUBMITTED BY THE PETITIONER.
- EXHIBIT-P3- TRUE COPY OF THE ORDER NO. 32080384923/2014-15 DATED 10/04/2015 (1)
- EXHIBIT-P4- TRUE COPY OF THE ORDER NO. 32080384923/2014-15 DATED 10/04/2015 (2)
- EXHIBIT-P5- TRUE COPY OF THE ORDER NO. 32080384923/2014-15 DATED 10/04/2015 (3)
- EXHIBIT-P6- TRUE COPY OF ORDER NO. 32080384923/2013-14 DATED 10/04/2015
- EXHIBIT-P7 SERIES- TRUE COPY OF THE APPEAL MEMORANDUM PREFERRED BY THE PETITIONER 32080390514/2012-13(Q2) DATED 25/03/2015
- EXHIBIT-P8 SERIES- TRUE COPY OF THE STAY PETITION PREFERRED BY THE PETITIONER.
- EXHIBIT-P9 SERIES- TRUE COPY OF THE CHALLANS DATED 18/05/2015  
ACKNOWLEDGING THE FEE FOR FILLING THE APPEAL.
- EXHIBIT-P10- TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE RECOVERY ACT DATED 16/05/2015.
- EXHIBIT-P11- TRUE COPY OF THE DEMAND PRIOR TO ATTACHMENT OF LAND ISSUED UNDER THE REVENUE RECOVERY ACT DATED 16/05/2015.

**RESPONDENT(S)' EXHIBITS:** NIL  
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/TRUE COPY/

P.A.TO JUDGE

**A.MUHAMED MUSTAQUE, J.**

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W.P.(C) No.16079 of 2015  
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Dated this the 29<sup>th</sup> day of May, 2015

**J U D G M E N T**

The petitioner has filed Ext.P7 series appeals and Ext.P8 series stay petitions along with delay condonation petitions against the penalty orders.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

Considering the facts and circumstances of the case, this writ petition is disposed of directing the 1<sup>st</sup> respondent to consider delay condonation petitions within a period of one month from the date of receipt of a copy of this judgment. If the delay condonation petitions are allowed, the stay applications shall be considered within a further period of one month, after issuing notice to the petitioner. Till a final decision is taken as directed above, all coercive proceedings shall be kept in abeyance.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE.**

AV