

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.M.SHAFFIQUE

WEDNESDAY, THE 31ST DAY OF AUGUST 2016/9TH BHADRA, 1938

WP(C).No. 28994 of 2016 (Y)  
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PETITIONER(S) :  
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V.VINOD  
PROPRIETOR, LABOUR SAND PARK,  
NANGIARKULANGARA P.O., HARIPPAD,  
ALAPPUZHA-690 513.

BY ADV. SRI.HARISANKAR V. MENON

RESPONDENT(S) :  
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1. THE COMMERCIAL TAX OFFICER  
HARIPPAD-690 514.
2. THE COMMISSIONER (APPEALS)  
DEPARTMENT OF COMMERCIAL TAXES,  
KOLLAM-691 001.
3. THE INSPECTING ASST. COMMISSIONER  
DEPARTMENT OF COMMERCIAL TAXES,  
CHENGANNUR-689 121.

BY SENIOR GOVERNMENT PLEADER SRI.C.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 31-08-2016, THE COURT ON THE SAME  
DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 28994 of 2016 (Y)

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APPENDIX

PETITIONER(S) ' EXHIBITS

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EXHIBIT P1 : COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST  
RESPONDENT FOR THE YEAR 2010-11 DATED 28-3-2016

EXHIBIT P2 : COPY OF APPEAL FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 10-8-2016.

EXHIBIT P3 : COPY OF STAY PETITION FILED BY THE PETITIONER  
BEFORE THE 2ND RESPONDENT DATED 10-8-2016.

EXHIBIT P4 : COPY OF NOTICE IN FORM NO.1 ISSUED BY THE  
3RD RESPONDENT DATED 13-6-2016.

RESPONDENT(S) ' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

**A.M.SHAFFIQUE, J.**

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W.P.(C).No.28994 of 2016  
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Dated this the 31<sup>st</sup> day of August, 2016

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

Petitioner has filed Ext.P2 appeal before the 2<sup>nd</sup> respondent and along with the appeal, petitioner has also filed Ext.P3 application for stay. It is submitted that during the pendency of the appeal, steps are being taken by the respondent authorities for recovering the amount in terms of Ext.P4.

2. Having regard to the fact that an appeal is pending before the competent authority, I do not think it necessary to consider the matter on merits. Suffice to say that the appellate authority has to consider the stay petition on merits within a specified time and in the meantime, the recovery can be kept in abeyance.

Accordingly, this writ petition is disposed of as under:

(i) The 2<sup>nd</sup> respondent shall consider the stay petition filed along with the appeal within a period of one month from the date of receipt of a copy of the judgment.

(ii) In the meantime, the demand made in terms of Ext.P4 shall be kept in abeyance.

**Sd/-**

**A.M.SHAFFIQUE, JUDGE.**