

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. 29002 of 2016 (A)

PETITIONER:

SEBASTIAN VARGHESE,
M/S. GLOBAL FIRE SAFETY,
36/385 (14), VEE PEE
COMPLEX, MALAMPUZHA
ROAD, OLAVAKKODE,
PALAKKAD DISTRICT.

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

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, PALAKKAD-678001
2. THE ASST. COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678001.
3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL
TAXES, PALAKKAD-678001.

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:

K.V.

WP(C) .No. 29002 of 2016 (A)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1: COPY OF ASSESSMENT ORDER ISSUE DBY THE 1ST RESPONDENT
FOR THE YEAR 2011-12 DATED 15.04.2016.

EXHIBIT P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 03.06.2016.

EXHIBIT P3: COPY OF STAY PETITION FILE DBY THE PETITIONER BEFORE
THE 2ND RESPONDNET DATED 03.06.2016.

EXHIBIT P4: COPY OF THE NOTICE IN FORM NO.1 ISSUED BY THE 3RD
RESPONDENT DATED 29.07.2016.

RESPONDENT(S) ' EXHIBITS NIL

/TRUE COPY/

P.S.TO JUDGE

K.V.

A.M.SHAFFIQUE, J.

W.P.(C).No.29002 of 2016

Dated this the 31st day of August, 2016

J U D G M E N T

Petitioner has filed Ext.P2 appeal before the 2nd 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 2nd 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.