

(2022) 03 KL CK 0114

In the High Court Of Kerala

Case No : Original Petition (TAX) NO. 8 Of 2022

Mas Make Polymers

APPELLANT

Vs

Commercial Tax Officer

RESPONDENT

Date of Decision : 15-03-2022

Acts Referred:

Citation : (2022) 03 KL CK 0114

Hon'ble Judges : S.V.Bhatti J;Basant Balaji, J

Bench : Division Bench

Advocate : S.Anil Kumar, Sabu C.J, Rahul A., Aparna Anil

Judgement

S.V.Bhatti,J.

1. Heard Adv. S. Anil Kumar and Senior Government Pleader Mr. V.K Shamsudheen for parties.

2. In the instant O.P, the petitioner challenges the condition directing deposit of 30% of the amount demanded as condition precedent for stay of recovery of the demanded amount pending appeal.

3. Normally, this Court does not entertain the petition, but, in the case on hand, circumstances are shown to modify the condition imposed in Ext.P7 series.

The condition in Ext.P7 series is modified as 15% and is payable or deposited on or before 31.03.2022 and the order reads thus:

(a) The petitioner is directed to deposit 15% of the amount demanded on or before 31.03.2022.

(b) The other conditions executing bond etc for the balance amount are complied with on or before 31.03.2022.