

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 16TH DAY OF FEBRUARY 2015/27TH MAGHA, 1936

WP(C).No. 4933 of 2015 (N)

PETITIONER(S):

**3F INDUSTRIES LTD.,
FORMERLY M/S.FOODS, FATS AND FERTILIZERS LTD.,
PUSHPAKA ROAD, VADUTHALA, KOCHI -23,
REPRESENTED BY ITS GENERAL MANAGER (MARKETING)
SRI.S. MADHUSOODANAN.**

**BY ADVS.SRI.K.I.MAYANKUTTY MATHER,
SRI.R.JAIKRISHNA.**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE I,
KOCHI -682 015.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM- 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, CIVIL STATION,
KAKKANAD -682 021.**
- 4. AXIS BANK, RAJAJI ROAD,
ERNAKULAM- 682 035, REPRESENTED BY ITS
BRANCH MANAGER.**

R1 TO R3 BY GOVT. PLEADER SRI.S. SUDHEESH KUMAR.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1: TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2013-14 KVAT DATED 27.10.2014.**
- P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2013-14 KVAT DATED 19.12.2015.**
- P2(A): TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2013-14 KVAT DATED 19.12.2015.**
- P3: TRUE COPY OOF THE COVERING LETTER ISSUED BY THE 3RD RESPONDENT TO THE 4TH RESPONDENT DATED 11.02.2015.**
- P3(A): TRUE COPY OF THE PROHIBITORY ORDER ISSUED BY THE 3RD RESPONDENT TO THE 4TH RESPONDENT BANK DATED 10.02.2015.**

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

K. VINOD CHANDRAN, J.
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W.P.(C) No.4933 of 2015 - N
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Dated this the 16th day of February, 2015

J U D G M E N T

Ext.P1 is the assessment order passed against the petitioner for the year 2013-14. Against which, petitioner filed Ext.P2 appeal, which is accompanied by Ext.P2(a) stay petition before the 2nd respondent. Appeal and stay petition are pending before the 2nd respondent. In the meanwhile, coercive proceedings have been initiated. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that the appellate authority, the 2nd respondent herein, shall dispose of Ext.P2(a) stay application within a period of one month from today and the coercive proceedings be stayed until such orders are passed, which order shall determine

the matter thereafter. The attachment made of the account of the petitioner shall be released.

Writ petition disposed of.

Sd/-
K. VINOD CHANDRAN,
JUDGE

SB

// true copy //

P.A to Judge