

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

FRIDAY, THE 27TH DAY OF FEBRUARY 2015/8TH PHALGUNA, 1936

WP(C).No. 6335 of 2015 (N)

PETITIONER(S):

**M/S.KUNNATH PHARMACEUTICALS,
DOOR A NO.VIII/791(318 A & B), MUDAVOOR P.O.
MUVATTUPUZHA 686 669.REPRESENTED BY ITS PROPRIETOR
MR.ABRAHAM K.C.**

**BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN THOMAS**

RESPONDENT(S):

- 1. STATE OF KERALA,REPRESENTED BY ITS SECRETARY TO
GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT
THIRUVANANTHAPURAM-695001.**
- 2. THE ASSISTANT COMMISSIONER-1,COMMERCIAL TAXES,
SPECIAL CIRCLE, PERUMBAVOOR-683 542.**
- 3. THE DEPUTY COMMISSIONER(APPEALS),COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, PERUMANOOR P.O.
KOCHI-682 016.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES
MUVATTUPUZHA-686 669.**

R BY GOVERNMENT PLEADER SMT. SHOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 16.06.2014 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT PERTAINING TO THE A.Y 2006-07 UNDER THE KVAT ACT.
- EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 08.01.2014 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT, AGAINST EXT.P1 ORDER.
- EXT.P3: TRUE COPY OF THE STAY PETITION DATED 08.01.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT, AGAINST EXT.P1 ORDER.
- EXT.P4: TRUE COPY OF THE RECOVERY NOTICE DATED 16.02.2015 ISSUED TO THE PETITIONER BY THE 4TH RESPONDENT U/S. 7 OF THE KERALA REVENUE RECOVERY ACT, PERTAINING TO EXT.P1 ORDER.
- EXT.P5: TRUE COPY OF THE JUDGMENT DATED 02.07.2013 IN WA 937/2013 ISSUED TO THE PETITIONER BY THE HON'BLE HIGH COURT OF KERALA.
- EXT.P7: TRUE COPY OF THE JUDGMENT DATED 18.09.2014 IN WP(C) NO.23669/2014 ISSUED TO THE PETITIONER BY THE HON'BLE HIGH COURT OF KERALA.

RESPONDENT(S)' EXHIBITS: NIL

// TRUE COPY //

PA to Judge

SB

K. VINOD CHANDRAN, J.
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W.P.(C) No.6335 of 2015 - N
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Dated this the 27th 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 2006-07. Against which, petitioner filed Ext.P2 appeal, which is accompanied by Ext.P3 stay petition before the 3rd respondent. Appeal and stay petition are pending before the 3rd 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 3rd respondent herein, shall dispose of Ext.P3 stay application within a period of two months from today and the coercive proceedings be stayed until such orders are passed, which order shall determine the matter thereafter.

Writ petition disposed of.

Sd/-
K. VINOD CHANDRAN,
JUDGE

SB

// true copy //

P.A to Judge