

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

WEDNESDAY, THE 4TH DAY OF MARCH 2015/13TH PHALGUNA, 1936

WP(C).No. 6829 of 2015 (C)

PETITIONER:

M/S.JAGATJIT INDUSTRIES LIMITED,
CAMP: EMPEE DISTILLERIES LTD., NIDA,
KANJIKODE, PALAKKAD - 678 621; REPRESENTED BY
ITS POWER OF ATTORNEY HOLDER, MR. D.N. RAJAN

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

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO
GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM 695 001.
2. THE COMMERCIAL TAX OFFICER, KVAT CIRCLE - 1,
ERNAKULAM - 682 018
3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015
4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, KOCHI - 682 030

SENIOR GOVERNMENT PLEADER SRI.BIJU MEENATTOOR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
04-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1 : TRUE COPY OF THE ASSESSMENT ORDER DATED 13.01.2015 PASSED BY THE 2ND RESPONDENT PERTAINING TO THE ASSESSMENT YEAR 2009-10 UNDER THE KVAT ACT.

P2 : TRUE COPY OF THE APPEAL MEMORANDUM DATED 28.01.2015 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT, AGAINST EXT.P1 ORDER.

P3 : TRUE COPY OF THE STATY PETITION DATED 28.01.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT, AGAINST EXT.P1 ORDER.

P4 : TRUE COPY OF THE RECOVERY NOTICE DATED 12.02.2015 ISSUED BY THE 4TH RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, PERTAINING TO EXT.P1 ORDER.

RESPONDENT'S ANNEXURES: NIL

//TRUE COPY//

P.A. TO JUDGE

K.VINOD CHANDRAN, J

W.P.(C).No. 6829 of 2015

Dated this the 4th day of March, 2015

JUDGMENT

Ext.P1 is the assessment order passed against the petitioner for the year 2009-10. Against this order, 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

//true copy//

P.A. ToJudge

smv