

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. 6875 of 2015 (H)

PETITIONER :

**M/S.JAGATHY INDUSTRIES LIMITED,
CAMP:EMPEE DISTILLERIES LTD, INDA, KANJIKODE,
PALAKKAD - 678621; REPRESENTED BY ITS POWER OF
ATTORNEY HOLDER - D.N. RAJAN. AGED 51 YEARS**

**BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
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 - 695001.**
- 2. THE COMMERCIAL TAX OFFICER, KVAT CIRCLE - I,
ERNAKULAM 682018.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682015.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM KOCHI - 682030.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

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

bp

WP(C).No. 6875 of 2015 (H)

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER DT 15/12/2014 PASSED BY THE R2
PERTAINING TO THE ASSESSMENT YEAR 2009-10 UNDER THE KGST ACT
(WITHOUT ANNEXURES)**
- P2: COPY OF THE APPEAL MEMORANDUM DT 28/01/2015 (WITHOUT ANNEXURES)
FILED BY THE PETITIONER BEFORE THE R3, AGAINST EXT P1 ORDER.**
- P3: COPY OF THE STAY PETITION DT 28/01/2015 FILED BY THE PETITIONER
BEFORE THE R3, AGAINST EXT P1 ORDER.**
- P4: COPY OF THE RECOVERY NOTICE DT 12/2/2015 ISSUED BY THE R4 U/S. 7 OF
THE KERALA REVENUE RECOVERY ACT, PERTAINING TO EXT-P1 ORDER.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.S. TO JUDGE

bp

K. Vinod Chandran, J.

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W.P.(C)No.6875 of 2015

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Dated this the 4th day of March, 2015.

JUDGMENT

1. Ext.P1 is the assessment order passed against the petitioner for the year 2009-10. Against the 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 as per Ext.P4. 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 is disposed off.

K. Vinod Chandran, Judge.

sl.