

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WP(C).No. 9920 of 2015 (L)

PETITIONER(S):

M/S. RAJAGIRI RUBBER AND PRODUCE CO. LTD
POST BOX NO.4260, PANAMPILLY NAGAR POST,
KOCHI 682 036 REPRESENTED BY ITS
GENERAL MANAGER FINANCE, MR. MANU P SAM

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

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY (TAXES) GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM 695 001.
 2. DEPUTY COMMISSIONER OF COMMERCIAL TAXES(APPEALS)
PERUMANOOR P.O,ERNAKULAM KOCHI 682 016
 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, KOCHI 682 030
 4. TAHSILDAR (RR)
KANAYANNUR TALUK, ERNAKULAM, KOCHI 682 013
 5. DEPUTY TAHSILDAR (RR)
KANAYANNUR TALUK, ERNAKULAM KOCHI 682 013

R BY GOVERNMENT PLEADER SRI SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONERS EXHIBITS:

EXT.P1: TRUE COPY OF THE SHOW CAUSE NOTICE DT 19.11.2013 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER

EXT.P2: TRUE COPY OF THE REPLY TO SHOW CAUSE NOTICE DT 6.12.2013 ISSUED BY THE PETITIONER TO THE 3RD RESPONDENT

EXT.P3: TRUE COPY OF THE ORDER DT 7.9.2005 OF THE HON'BLE HIGH COURT OF KERALA FOR AMALGAMATION IN CP 9/2005

EXT.P4: TRUE COPY OF THE LETTER DATED 29.12.2011 ISSUED BY THE PETITIONER TO THE 3RD RESPONDENT

EXT.P5: TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DT 10.12.2013 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT

EXT.P6: TRUE COPY OF THE APPEAL DT 25.01.2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (WITHOUT ANNEXURES)

EXT.P7: TRUE COPY OF THE STAY PETITION DATED 25.1.2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT

EXT.P8: TRUE COPY OF THE NOTICE DT 21.1.2015 ISSUED TO THE PETITIONER BY THE 4TH RESPONDENT

EXT.P9: TRUE COPY OF THE NOTICE DATED 21.01.2015 ISSUED TO THE PETITIONER BY THE 5TH RESPONDENT

RESPONDENTS EXHIBITS: NIL

TRUE COPY

P.A TO JUDGE

jma

K. VINOD CHANDRAN, J

W.P(C) No.9920 of 2015

Dated this the 30th day of March, 2015

J U D G M E N T

The petitioner is aggrieved with the proceedings initiated as per Ext.P5 order when there is an appeal pending as per Ext.P6 and a stay application too pending before the appellate authority by Ext.P7. The issue dealt with is under the Agricultural Income Tax Act, 1991 and apportionment is not final since the same has to be done by the authority under the Income Tax Act, 1961 as per the Rules provided therein. In such circumstance, there shall be a stay of the revenue recovery proceedings till the appeal is considered or the apportionment is made by the Income Tax authority, whichever is earlier.

Writ petition is disposed of.

Sd/-
(K. VINOD CHANDRAN, JUDGE)

jma

//true copy//

P.A to Judge