

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN**

**TUESDAY, THE 28TH DAY OF APRIL 2015/8TH VAISAKHA, 1937**

**WP(C).No. 13057 of 2015 (F)**  
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**PETITIONER(S):**  
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**M/S. S.N. ROCK PRODUCTS,  
V/830, KOTTAPALLAM ANAMARI, MUTHALAMADA,  
PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER,  
K.P.BIJU.**

**BY ADVS.SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON**

**RESPONDENT(S):**  
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- 1. COMMERCIAL TAX OFFICER - I,  
DEPARTMENT OF COMMERCIAL TAXES, CHITTUR - 678 101.**
- 2. ASST.COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.**
- 3. INSPECTING ASST. COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAXES, CHITTUR - 678 101.**

**BY SENIOR GOVERNMENT PLEADER SRI.S.JAMAL**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
28-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**msv/**

**WP(C).No. 13057 of 2015 (F)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**EXT.P-1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.**

**EXT.P-2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE  
2ND RESPONDENT.**

**EXT.P-3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE  
2ND RESPONDENT.**

**EXT.P-4: COPY OF NOTICE IN FORM NO.I ISSUED BY THE 3RD RESPONDENT.**

**RESPONDENT(S)' EXHIBITS:**  
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**NIL**

**//TRUE COPY//**

**P.S.TO JUDGE**

**Ms v/**

**K.VINOD CHANDRAN, J.**

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W.P.(C) No.13057 of 2015 F  
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Dated this the 28<sup>th</sup> day of April 2015

**JUDGMENT**

Ext.P1 is the assessment order passed against the petitioner for the year 2012-13. Against which, petitioner filed Ext.P2 appeal, which is accompanied by Ext.P3 stay petition, before the 2<sup>nd</sup> respondent. Appeal and stay petition are pending before the 2<sup>nd</sup> 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 2<sup>nd</sup> 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 J,  
JUDGE**