

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.13267 of 2015 (G)

PETITIONER:

**M/S.POPULAR VEHICLES & SERVICES LTD,
MAMAGALAM,KOCHI-682019,REPRESENTED BY ITS
CHIEF MANAGER-ACCOUNTS ANTONY V.V.**

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

RESPONDENT'S:

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT,SECRETARIAT,
THIRUVANANTHAPURAM-695001.**
- 2. THE ASSISTANT COMMISSIONER,SPECIAL CIRCLE III,
COMMERCIAL TAXES COMPLEX,
ERNAKULAM,KOCHI-682015.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,ERNAKULAM-682015.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,KAKKANAD,ERNAKULAM-682030.**

R1 TO R4 BY SENIOR GOVT. PLEADER SRI.S.SUDHEESH KUMAR.

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

WP(C).No.13267 of 2015 (G)

APPENDIX

PETITIONER'S EXHIBITS:

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 19.1.2015
ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT FOR THE
YEAR 2010-11.**

**EXHIBIT P2: TRUE COPY OF THE RECTIFICATION PETITION (WITHOUT
ANNEXURES) DATED 9.2.2015 FILED U/S 66 OF THE ACT FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXHIBIT P3: TRUE COPY OF THE APPEAL MEMORANDUM (WITHOUT
ANNEXURES) DATED 20.2.2015 FILED BY THE PETITIONER BEFORE
THE 3RD RESPONDENT.**

**EXHIBIT P4: TRUE COPY OF THE STAY PETITION DATED 20.2.2015 FILED BY THE
PETITIONER BEFORE THE 3RD RESPONDENT.**

**EXHIBIT P5: TRUE COPY OF THE NOTICE OF DEMAND DATED 10.4.2015 ISSUED
TO THE PETITIONER BY THE 4TH RESPONDENT UNDER SECTION 7
OF THE KERALA REVENUE RECOVERY ACT.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

K. VINOD CHANDRAN, J

WP(C) NO. 13267 OF 2015

Dated this the 28th day of April, 2015

JUDGMENT

Ext.P1 is the assessment order passed against the petitioner for the years 2010-11. Against this order, petitioner filed Ext.P3 appeal, which is accompanied by Ext.P4 stay petition before the 3rd respondent. The appeal and the stay petition are pending before the 3rd respondent. In the meanwhile, it is alleged, coercive proceedings have been threatened. 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.P4 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.

3. The Petitioner shall produce a copy of this judgment before the 3rd respondent for compliance.

The Writ petition disposed of.

**K. VINOD CHANDRAN
JUDGE**