

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE SMT. JUSTICE P.V.ASHA

TUESDAY, THE 5TH DAY OF MAY 2015/15TH VAISAKHA, 1937

WP(C) .No. 13386 of 2015 (W)

PETITIONER:

M/S. SAID & COMPANY ASSOCIATES,
NEAR A.U.P.SCHOOL, PILASSERY, KUNNAMANGALAM
KOZHIKODE, REPRESENTED BY ITS PROPRIETOR
MOHAMMED IQBAL.

BY ADVS.SRI.A.V.MURALIDHARAN
SRI.C.AJITH KUMAR

RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO
government, REVENUE DEPARTMENT
THIRUVANANTHAPURAM, PIN-695001.

2. THE COMMERCIAL TAX OFFICER,
IV CIRCLE, COMMERCIAL TAXES, KOZHKKODE-673001.

3. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, KOZHIKODE, PIN-673001.

4. THE SALES TAX OFFICER(RECOVERY),
OFFICE OF THE DEPUTY COMMISSIONER
COMMERCIAL TAXES DEPARTKMENT, KOZHIKODE, PIN-673001.

SRI.NOUSHAD THOTTATHIL, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

RKC

WP(C) .No. 13386 of 2015 (W)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER DATED 06/02/2015
UNDER SECTION 9(2) OF CST ACT, 1956 ISSUED BY 2ND RESPONDENT TO
THE PETITIONER

EXT.P2 TRUE COPY OF THE ASSESSMENT ORDER DATED 13/03/2015
ISSUED UNDER SECTION 25(1) OF THE KVAT ACT, 2003 OF THE 2ND
RESPONDENT TO THE PETITIONER

EXT.P3 TRUE COPY OF THE VAT APPEAL DATED 09/04/2015 FILED BY
THE PETITIONER AGAINST EXT.P1 BEFORE 3RD RESPONDENT.

EXT.P4 TRUE COPY OF THE PETITIONER FOR STAY DATED 09/04/2015
FILED BY PETITIONER BEFORE THE 3RD RESPONDENT IN EXT.P2

EXT.P5 TRUE PHOTOCOPY OF VAT APPEAL DATED 09.04.2015 FILED BY
THE PETITIONER AGAINST EXT.P2 BEFORE 3RD RESPONDENT

EXT.P6 TRUE COPY OF THE PETITION FOR STAY DATED 09.04.2015
FILED BY THE PETITIONER BEFORE R3 IN EXT.P5

EXT.P7 TRUE PHOTOCOPY OF THE DEMAND NOTICE DATED 16/04/2015
ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER TO RECOVER THE
AMOUNT DUE UNDER EXT.P1

EXT-P8 TRUE PHOTOCOPY OF THE DEMAND NOTICE DATED DATED
16/04/2015 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER TO
RECOVER THE AMOUNT UNDER EXT.P2.

RESPONDENTS' EXHIBITS: NIL

RKC

TRUE COPY

PA TO JUDGE

P.V.ASHA, J.,

.....
W.P.(C) No.13386 of 2015
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Dated this the 5th day of May, 2015

JUDGMENT

As against Exts.P1 and P2 assessment orders, the petitioner has submitted Exts.P3 and P5 appeals and Exts.P4 and P6 stay petitions. The petitioner is facing Revenue Recovery proceedings as per Exts.P7 and P8.

2. I heard the learned counsel on both sides.

In the circumstances of the case, there shall be a direction to the third respondent to consider Exts.P4 and P6 stay petitions within a period of one month. Till such time the proceedings initiated for recovery as per Exts.P7 and P8 shall be kept in abeyance.

Sd/-
P.V.ASHA,
JUDGE.

rkc