

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. 13499 of 2015 (J)

PETITIONER :

**SILJA T.D., AGED 29 YEARS,
SB AGENCIES, OORAMKUZHIYIL BUILDINGS,
NEAR JACOBITE CHURCH, MEKKADAMBU,
MUVATTUPUZHA ERNAKULAM, PIN:682316.**

BY ADV. SRI.R.MURALIDHARAN (ARoor)

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA, PIN:686673.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM PIN:682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA, PIN:686673.**

R1 TO R3 BY SENIOR GOVERNMENT PLEADER SRI. ABDUL KHADAR E.M.

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

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT UNDER KVAT ACT, FOR 2013-2014, DATED 6.2.2015.
- EXHIBIT P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT UNDER KVAT ACT, FOR MAY 2014, DATED 6.2.2015.
- EXHIBIT P3: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT UNDER KVAT ACT, FOR MJUNE 2014, DATED 6.2.2015.
- EXHIBIT P4: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT UNDER KVAT ACT, FOR SEPTEMBER 2014, DATED 6.2.2015.
- EXHIBIT P5: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P1 ORDER, DATED 4.3.2015.
- EXHIBIT P6: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P2 ORDER, DATED 4.3.2015.
- EXHIBIT P7: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P3 ORDER, DATED 4.3.2015.
- EXHIBIT P8: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P4 ORDER, DATED 4.3.2015.
- EXHIBIT P9: TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT, DATED 4.3.2015 ALONG WITH EXT.P5.
- EXHIBIT P10: TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT, DATED 4.3.2015 ALONG WITH EXT.P6.
- EXHIBIT P11: TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT, DATED 4.3.2015 ALONG WITH EXT.P7.
- EXHIBIT P12: TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT, DATED 4.3.2015 ALONG WITH EXT.P8.
- EXHIBIT P13: TRUE COPY OF THE DEMAND NOTICE ISSUED UNDER R.R. ACT, FOR THE DEMAND AS PER EXT.P-1 ORDER DATED 6.4.2015.
- EXHIBIT P14: TRUE COPY OF THE DEMAND NOTICE ISSUED UNDER R.R. ACT, FOR THE DEMAND AS PER EXT.P2 TO P4 ORDERS DATED 6.4.2015.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

P.V.ASHA, J.,

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W.P.(C) No.13499 of 2015
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Dated this the 5th day of May, 2015

JUDGMENT

As against the assessment orders Exts.P1 to P4, the petitioner has submitted Exts.P5 to P8 appeals and Exts.P9 to P12 stay petitions. In the meantime, Revenue Recovery proceedings are initiated as per Exts.P13 and P14.

2. In the circumstances of the case, there shall be a direction to the second respondent to consider and pass orders on Exts.P9 to P12 within a period of one month. In the meanwhile, Revenue Recovery proceedings initiated against the petitioner shall not be pursued. The second respondent shall also dispose of the appeals in due course.

The writ petition is disposed of accordingly.

Sd/-
P.V.ASHA,
JUDGE.

rkc