

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 8TH DAY OF MAY 2015/18TH VAISAKHA, 1937

WP(C).No. 13612 of 2015 (B)

PETITIONER:

**M/S. STAR TRADING COMPANY,
PERIMBADARI P.O, MANNARKKAD,
PALAKKAD - 678782, REPRESENTED BY ITS
MANAGING PARTNER, ABDUL MEHABOOB.**

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

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER-I,
MANNARKKAD - 678582.**
- 2. DEPUTY COMMISSIONER(APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
SALES TAX COMPLEX, PALAKKAD - 678004.**
- 3. INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
SALES TAX COMPLEX, PALAKKAD - 678004.**

BY SENIOR GOVERNMENT PLEADER SMT.ROSE MICHAEL

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 13612 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1:- COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 4.5.2015.

**P2:- COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 11.3.2015.**

**P3:- COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 11.3.2015.**

**P4:- COPY OF NOTICE IN FORM NO 1 ISSUED BY THE 3RD RESPONDENT
DATED 12.3.2015.**

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

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.MUHAMED MUSTAQUE, J.

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**W.P.(C).No.13612/2015**  
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Dated this the 8th Day of May, 2015

J U D G M E N T

The petitioner approached the second respondent by Ext.P2 appeal and Ext.P3 stay petition against assessment for the year 2012-13 under Section 25(1) of the KVAT Act, 2003. In view of the pendency of the stay petition, there shall be a direction to the second respondent to consider Ext.P3 within a period of two months. Till a decision is taken on Ext.P3, all recovery proceedings shall be kept in abeyance.

The writ petition is disposed of. No costs.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE

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