

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 12TH DAY OF MAY 2015/22ND VAISAKHA, 1937

WP(C).No. 14016 of 2015 (B)

PETITIONER(S):

**M/S.N.J.BUSINESS CORPORATION,
STONE HOUSE, MARKET ROAD, ALUVA
EERNAKULAM - 683 101, REPRESENTED BY ITS PARTNER,
MR.ALTHAAF JEHangIR.**

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

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM- 695 001.**
- 2. THE COMMERCIAL TAX OFFICER - IV,
COMMERCIAL TAXES, ALUVA - 683 101.**
- 3. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ALUVA - 683 101.**
- 4. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
MATTANCHERRY - 682 002.**
- 5. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY, COCHIN - 682 002.**

BY GOVERNMENT PLEADER SRI.MOHAMMED SAVAD

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 14016 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS

**P1: TRUE COPY OF THE PENALTY ORDER DATED 16/12/2014 PASSED BY THE
2ND RESPONDENT TO THE PETITIONER PERTAINING TO THE ANNUAL RETURN
FOR THE YEARS 2012-13 UNDER THE KVAT ACT.**

**P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 3/03/2015 (WITHOUT
ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT,
AGAINST EXT.P1 ORDER.**

**P3: TRUE COPY OF THE STAY PETITION DATED 3/3/2015 FILED BY THE PETITIONER
BEFORE THE 3RD RESPONDENT AGAINST EXT.P1 ORDER.**

**P4: TRUE COPY OF THE CONDONATION OF DELAY PETITION ALONG WITH EXT.P2
APPEAL DATED 3/3/2015 FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT.**

**P5: TRUE COPY OF THE RELEVANT PAGE OF THE LOCAL DELIVERY BOOK
DATED 25/3/2015, CARRYING THE ACKNOWLEDGE OF THE OFFICE OF THE
4TH RESPONDENT.**

**P6: TRUE COPY OF THE DEMAND NOTICE DATED 20/2/2015 ISSUED TO THE
PETITIONER BY THE 5TH RESPONDENT U/S. 7 OF THE KERALA REVENUE
RECOVERY ACT, PERTAINING TO EXT.P1 ORDER.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.14016 of 2015

Dated this the 12th day of May, 2015

JUDGMENT

Aggrieved by Ext.P1 penalty order, the petitioner filed Ext.P2 appeal and Ext.P3 stay petition before the 4th respondent.

In view of the pendency of Ext.P3 stay petition, there shall be a direction to the 4th respondent to consider the same within two months. Till a decision is taken in the stay petition, all recovery proceedings pursuant to Ext.P6 shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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