

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. 14029 of 2015 (C)

PETITIONER(S):

**M/S.KUNNATH PHARMACEUTICALS,
DOOR NO.VII/791 (318 A& B), MUDAVOOR P.O.
MUVATTUPUZHA 686 669, REPRESENTED BY ITS PROPRIETOR
MR.ABRAHAM K.C.**

**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 ASSISTANT COMMISSIONER -1
COMMERCIAL TAXES, SPECIAL CIRCLE
PERUMBAVOOR - 683 542.**
- 3. THE DEPUTY COMMISSIONER (APPEALS) -1,
COMMERCIAL TAX COMPLEX, PERUMANOOR P.O.
KOCHI 682 016.**
- 4. THE KERALA SALES TAX APPELLATE TRIBUNAL,
COMMERCIAL TAX COMPLEX, PERUMANOOR P.O.
KOCHI - 682 016; REPRESENTED BY ITS SECRETARY.**
- 5. THE DEPUTY TAHSILDAR (RR),
TALUK OFFICE, MUVATTUPUZHA - 686 669.**

BY SENIOR GOVERNMENT PLEADER SRI.MOHAMMED SHAFFI.M

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

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 25/7/2012 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT PERTAINING TO THE A.Y 2009 - 10 UNDER THE KVAT ACT.**
- P2: TRUE COPY OF THE FIRST APPELLATE ORDER DATED 31/1/2015 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT IN KVAT APPEAL NO.3541/2012.**
- P3: TRUE COPY OF THE APPEAL MEMORANDUM DATED 6/3/2015 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT, AGAINST EXT.P2 ORDER**
- P4: TRUE COPY OF THE STAY PETITION DATED 6/3/2015 FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT, AGAINST EXT.P2 ORDER WITHOUT ANNEXURE**
- P5: TRUE COPY OF THE POSTIG NOTICE DATED 4/4/2015 ISSUED FROM THE OFFICE OF THE 4TH RESPONDENT**
- P6: TRUE COPY OF THE JUDGMENT DATED 2/7/2013 ISSUED TO THE PETITIONER BY THIS HON'BLE HIGH COURT OF KERALA IN WA 937/2013.**
- P7: TRUE COPY OF THE DEMAND NOTICE DATED 20/4/2015 ISSUED BY THE 5TH RESPONDENT UNDER THE KERALA REVENUE RECOVERY ACT, PERTAINING TO EXT.P1 ASSESSMENT ORDER**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.14029 of 2015

Dated this the 12th day of May, 2015

JUDGMENT

Aggrieved by Ext.P1 assessment order, the petitioner filed Ext.P3 appeal and Ext.P4 stay petition before the fourth respondent.

In view of the pendency of the stay petition, there shall be a direction to the fourth respondent to consider the stay petition within three months after adverting to Ext.P6 judgment, if the same is applicable. Till a decision is taken in the stay petition, all recovery proceedings pursuant to Ext.P7 shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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