

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.14037 of 2015 (D)

PETITIONER:

**M/S.KUNNATH PHARMACEUTICALS,
DOOR A NO.VII/791 (318A & B),MUDAVOOR P.O.
MUVATTUPUZHA-686669,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.KURYAN THOMAS
SRI.RAJA KANNAN**

RESPONDENT'S:

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT,SECRETARIAT,
THIRUVANANTHAPURAM,PIN:695001.**
- 2. THE ASSISTANT COMMISSIONER-I,
COMMERCIAL TAXES,SPECIAL CIRCLE,
PERUMBAVOOR-683542.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)-I,
COMMERCIAL TAX COMPLEX,
PERUMANOOR P.O.,KOCHI-682016.**
- 4. THE KERALA SALES TAX APPELLATE TRIBUNAL,
COMMERCIAL TAX COMPLEX,PERUMANOOR P.O.,
KOCHI-682016,REPRESENTED BY ITS SECRETARY.**
- 5. THE DEPUTY TAHSILDAR (R.R)
TALUK OFFICE,MUVATTUPUZHA-686 669.**

BY SENIOR GOVT. PLEADER SRI.MUHAMMED SHAFFI.M

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

WP(C).No.14037 of 2015 (D)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1:TRUE COPY OF THE ASSESSMENT ORDER DATED 25.7.2012 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT PERTAINING TO THE A.Y.2008-09 UNDER THE KVAT ACT.

EXHIBIT P2:TRUE COPY OF THE FIRST APPELLATE ORDER DATED 31.1.2015 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT IN KVAT APPEAL NO.3540/2012.

EXHIBIT 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.

EXHIBIT P4:TRUE COPY OF THE STAY PETITION DATED 6.3.2015 FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT, AGAINST EXT.P2 ORDER (WITHOUT ANNEXURES).

EXHIBIT P5:TRUE COPY OF THE POSTING NOTICE DATED 4.4.2015 ISSUED FROM THE OFFICE OF THE 4TH RESPONDENT.

EXHIBIT 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 .

EXHIBIT 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

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.14037 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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