

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. 14257 of 2015 (F)

PETITIONER :

**M/S. N.J. BUSINESS CORPORATION,
STONE HOUSE, MARKET ROAD, ALUVA,
ERNAKULAM-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 INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY- 682 002.**

BY SR GOVERNMENT PLEADER SRI.M.MOHAMMED SHAFI

**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

- EXT.P1 - TRUE COPY OF THE ASSESSMENT ORDER DATED 25.11.2014 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT PERTAINING TO THE A.Y 2010-11 UNDER THE KVAT ACT
- EXT.P2 - TRUE COPY OF THE APPEAL MEMORANDUM DATED 05.05.2015 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P1 ORDER.
- EXT.P3 - TRUE COPY OF THE STAY PETITION DATED 05.05.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT, AGAINST EXT.P1 ORDER.
- EXT.P4 - TRUE COPY OF THE CONDONATION OF DELAY PETITION DATED 05.05.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT WITH EXT.P2 APPEAL.
- EXT.P5 - TRUE COPY OF THE DEMAND NOTICE DATED 20.02.2015 ISSUED TO THE PETITIONER BY THE 4TH RESPONDENT U/S.7 OF THE KERALA REVENUE RECOVERY ACT PERTAINING TO EXT.P1 ORDER.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A. MUHAMED MUSTAQUE, J.

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W.P.(C) No.14257 of 2015

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Dated this the 12th day of May, 2015

JUDGMENT

Being aggrieved of Ext.P1 assessment order passed by the 2nd respondent, the petitioner has preferred Ext.P2 appeal, along with Ext.P3 petition for stay, which are pending consideration before the second respondent.

2. In view of the pendency of the application, there shall be a direction to the 2nd respondent appellate authority to dispose of the stay application within two months till the disposal of the stay application. All recovery proceedings pursuant to assessment order shall be kept in abeyance.

The writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

sj