IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 22ND DAY OF MAY 2015/1ST JYAISHTA, 1937

WP(C).No.15103 of 2015 (K)

PETITIONER:

SHASTHAA STEELS (P) LTD.,SY.NO.370 PART AND SY.NO.374 PART,NIDA,KANJIKODE, PALAKKAD-678621.

BY ADVS.SRI.ASWIN GOPAKUMAR
SRI.ANWIN GOPAKUMAR
SMT.KALA G.NAMBIAR
SRI.K.AMAL NATH NAIK
SRI.ARJUN RADHAKRISHNAN NAIR
SMT.ANUSREE SURESH
SMT.DEEPTI SUSAN GEORGE

RESPONDENT'S:

1. **STATE OF KERALA,REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT,THIRUVANANTHAPURAM- 695001.**

2. **THE KERALA AGRICULTURAL INCOME TAX & SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,NURANI,PALAKKAD-678004, REPRESENTED BY ITS SECRETARY.**

3. **THE INSPECTING ASSISTANT COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, COMMERCIAL TAXES OFFICE,PALAKKAD-678001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

pk

WP(C).No.15103 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **A TRUE COPY OF THE ORDER DT.28-6-2011 ISSUED BY THE ASSISTANT COMMISSIONER (ASSESSMENT) PALAKKAD.**

EXT.P2 : **A TRUE COPY OF THE REVENUE RECOVERY NOTICE DT.1-8-2011 ISSUED BY R3.**

EXT.P3 : **A TRUE COPY OF THE ORDER NO.KVATA 2261/11 DT. 31-7-2014 OF THE DEPUTY COMMISSIONER (APPEALS).**

EXT.P4 : **A TRUE COPY OF THE APPEAL TO SALES TAX APPELLATE TRIBUNAL IN FORM 31.**

EXT.P5 : **A TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY.**

EXT.P6 : **A TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR CONDONATION OF DELAY.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15103 of 2015

Dated this the 22nd day of May, 2015

J U D G M E N T

Aggrieved by Ext.P1 penalty order passed in respect of the assessment year 2007-08, the petitioner filed an appeal, which was rejected by Ext.P3 order. Further, the petitioner preferred Ext.P4 second appeal along with Ext.P5 stay petition and Ext.P6 delay condonation petition. The grievance of the petitioner is that without any regard to the pendency of the above proceedings, the respondents are proceeding with coercive steps. The petitioner challenges the same.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

Considering the facts and circumstances of the case, this writ petition is disposed of directing the second respondent to consider Ext.P6 delay condonation petition within a period of one month from the date of receipt of a copy of this judgment. If the delay condonation petition is allowed, the stay application shall be considered within a further period of one month, after issuing notice to the petitioner. Till a final decision is taken as directed above, all coercive proceedings shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV