IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 3RD DAY OF JUNE 2015/13TH JYAISHTA, 1937

WP(C).No. 15210 of 2015 (A)

PETITIONER(S):

M/S.OLIO VICTUAL MANUFACTURERS,
9/456, MINI INDUSTRIAL ESTATE, MALIPPURAM P.O.
ELAMKUNNAPPUZHA, REPRESENTED BY ITS PARTNER
FIROZ M.A.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S):
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1. COMMERCIAL TAX OFFICER-1,
   2ND CIRCLE, MATTANCHERRY 682 003.

2. INTELLIGENCE OFFICER,
   SQUAD NO.II, DEPARTMENT OF COMMERCIAL TAXES,
   MATTANCHERRY AT KARUKUTTY 682 003.

3. ASST. COMMISSIONER (APPEALS),
   DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 015.

4. INSPECTING ASST. COMMISSIONER,
   DEPARTMENT OF COMMERCIAL TAXES,
   MATTANCHERRY - 682 003.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 15210 of 2015 (A)
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APPENDIX

PETITIONER(S)' EXHIBITS

P1: **COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DT. 30/11/2013.**

P2: **COPY OF STATMENT GIVING THE DETAILS OF REVISED RETURN**

P3: **COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DT. 21/7/2014.**

P4: **COPY OF REPLY FILED BY THE PETITIONER DT. 19/9/2014.**

P5: **COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DAT. 30/10/2014.**

P6: **COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DT. 10/1/2015.**

P7: **COPY OF ORDER ISSUED BY THE 3RD RESPONDENT DT. 31/3/2015.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.15210 of 2015

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Dated this the 3rd day of June, 2015

JUDGMENT

The petitioner filed Ext.P6 appeal along with stay application before the third respondent. The third respondent passed Ext.P7 order in the stay application directing the petitioner to deposit 30% as the condition for stay. The petitioner's case is that for the assessment year 2012-2013, the subject matter of appeal, the petitioner have compounded and submitted revised return. However, the first respondent made assessment based on the addition to turn over on the basis of the details gathered at the time of inspection.

Taking into overall facts and circumstances, I am of the view, imposition of condition, prima facie, appears to be incorrect. Accordingly, condition imposed under the impugned order is modified. However, the petitioner shall execute simple bond without sureties and the appeal is directed to be disposed within a period of four months. If the petitioner executes simple bond, all recovery pursuant to the assessment order shall be kept in abeyance till disposal of the appeal.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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