

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 28TH DAY OF MAY 2015/7TH JYAISHTA, 1937

WP(C).No. 15727 of 2015 (M)

PETITIONER:

**K.P.CARS (P) LTD, MARADU VILLAGE,
N.H.47, VYTILA-ARoor BYE PASS ROAD,
KOCHI - 682 304, REPRESENTED BY ITS
MANAGING DIRECTOR BHARAT K.PATEL.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE -II,
ERNAKULAM, KOCHI - 682 015.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM, KOCHI - 682 015.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD,
ERNAKULAM DISTRICT, PIN: 682 030.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 15727 of 2015 (M)

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1: COPY OF ORDER DATED 21/4/2014 ISSUED BY THE COMMERCIAL TAX OFFICER (ENQUIRY), PALAKKAD.**
- P2: COPY OF ASSESSMENT ORDER DATED 23/2/2015 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2013-2014.**
- P3: COPY OF APPEAL MEMORANDUM AGAINST EXT.P2.**
- P4: COPY OF STAY PETITION IN EXT.P3 APPEAL.**
- P5: COPY OF RR NOTICE DATED 18/5/2015 ISSUED BY THE 3RD RESPONDENT.**

RESPONDENT(S)' EXHIBITS: - **NIL**

/TRUE COPY/

P.A. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15727 of 2015

Dated this the 28th day of May, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P2 assessment order for the year 2013-14 passed by the 1st respondent. The petitioner has preferred Ext.P3 appeal and Ext.P4 stay petition against the said order.

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

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider the stay petition, after issuing notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all the coercive proceedings pursuant to Exts.P2 assessment order and Ext.P5 demand notice shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.