

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. 15786 of 2015 (W)

PETITIONER(S):

**M/S.HOTEL SHILPA GARDENS,
KILIMANOOR, THIRUVANANTHAPURAM DISTRICT,
REPRESENTED BY MANAGING PARTNER.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.O.A.NURIYA
SMT.ROSIE ATHULYA JOSEPH**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, ATTINGAL - 695 101.**
- 2. THE KERALA SALES TAX APPELLATE TRIBUNAL,
ADL. BENCH, THIRUVANANTHAPURAM - 695 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM - 695 001.**
- 4. STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES,
THIRUVANANTHAPURAM - 695 001.**

BY GOVERNMENT 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:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - TRUE COPY OF THE ASSESSMENT ORDER DT. 28.2.14 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT FOR THE YEAR 2011-12.**
- P2 - TRUE COPY OF THE APPELLATE ORDER OF THE FIRST APPELLATE AUTHORITY DT. 31.1.15.**
- P3 - TRUE COPY OF THE APPEAL PENDING BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12.**
- P4 - TRUE COPY OF THE STAY PETITION FILED ALONG WITH P3 APPEAL BEFORE 2ND RESPONDENT FOR THE YEAR 2011-12.**
- P5 - TRUE COPY OF THE RR NOTICE DT. 15.5.15 ISSUED BY THE 3RD RESPONDENT IN RELATION P1 ASSESSMENT ORDER.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15786 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.P1 assessment order for the year 2011-12 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.

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 Ext.P5 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.