

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 29TH DAY OF MAY 2015/8TH JYAISHTA, 1937

WP(C).No. 15974 of 2015 (V)

PETITIONER(S) :

M/S. VANNIAMPARAMBIL JEWELLERS,
CHERTHALA,
REP. BY MANAGING PARTNER V.J.JOSE.

BY ADVS.SRI.K.P.ABDUL AZEES
SRI.MOHAMMED RAFIQ
SMT.C.AMRITA
SMT.T.ARCHANA.

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER,
CHERTHALA - 688 524.
2. THE VALUE ADDED TAX APPELLATE TRIBUNAL,
ERNAKULAM - 682 011.
3. THE DISTRICT DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ALAPPUZHA - 688 001.
4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ALAPPUZHA - 688 001.
5. THE COMMISSIONER,
COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 695 001.

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT. P1- THE TRUE COPY OF THE ASSESSMENT ORDER BY THE COMMERCIAL TAX OFFICER, CHERTHALA.

EXT. P2- THE TRUE COPY OF THE AUDITED STATEMENT IN FORM 13 FILED BY THE PETITIONER.

EXT. P3- THE TRUE COPY OF THE AUDITED STATEMENT IN FORM 13 A FILED BY THE PETITIONER.

EXT. P4- THE TRUE COPY OF REVISED ANNUAL RETURN FOR THE YEAR 2013-14 FILED BY THE PETITIONER.

EXT. P5- THE TRUE COPY OF APPEAL MEMORANDUM FILED BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM.

EXT. P6- THE TRUE COPY OF STAY APPLICATION FILED BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM.

EXT. P7- THE TRUE COPY OF RRC NO.2/2015-16/CTO, CHERTHALA DATED 2.5.15 ISSUED BY THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, ALAPPUZHA.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15974 of 2015

Dated this the 29th 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 2013-14 passed by the 1st respondent. The petitioner has preferred Ext.P5 appeal and Ext.P6 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 Ext.P7 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV