

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. 16378 of 2015 (V)

PETITIONER :

**CHAMAKKALAYIL SILKS
THODUPUZHA, IDUKKI DISTRICT, PIN-685584
REPRESENTED BY ITS MANAGING PARTNER SRI.JOM C. MICHAEL.**

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

RESPONDENT(S) :

- 1. ASSISTANT COMMISSIONER
COMMERCIAL TAX OFFICER (WC), SPECIAL CIRCLE
THODUPUZHA, IDUKKI DISTRICT, PIN-685584.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
ADDITIONAL BENCH, KOTTAYAM-686001.**
- 3. THE INSPECTING ASST. COMMISSIONER
COMMERCIAL TAXES, IDUKKI AT KATTAPPANA-685508.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

Mn

...2/-

WP(C).No. 16378 of 2015 (V)

APPENDIX

PETITIONERS' EXHIBITS :

- EXT. P1 COPY OF ASSESSMENT ORDER DATED 12-9-13 ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2011-2012.**
- EXT. P2 COPY OF APPELLATE ORDER DATED 27-09-2014.**
- EXT. P3 COPY OF APPEAL MEMORANDUM AGAINST EXT. P2.**
- EXT. P4 COPY OF STAY PETITION IN EXT. P3 APPEAL.**
- EXT. P5 COPY OF NOTICE DATED 17-12-2013 ISSUED BY THE 3RD
RESPONDENT.**
- EXT. P6 COPY OF THE CHALLAN RECEIPT FOR RS. 66,100/- DATED 29-11-2013.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16378 of 2015

Dated this the 3rd day of June, 2015

J U D G M E N T

Aggrieved by Ext.P1 penalty order passed in respect of the assessment year 2011-12, the petitioner filed an appeal, which was rejected by Ext.P2 order. Further, the petitioner preferred Ext.P3 second appeal along with Ext.P4 stay petition. However, the petitioner has remitted 30% of the demand as evidenced by Ext.P6. 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.P4 stay petition, after issuing notice to the petitioner, within a period of four months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all coercive proceedings pursuant to Exts.P1 and P5 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.