

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. 16502 of 2015 (K)

PETITIONER:

**M/S.LISBON PU INTERNATIONAL, AGED 63 YEARS,
KULANGARA ROAD, KODAMPUZHA, FERROK COLLEGE POST,
FERROK, KOZHIKODE, PIN 673003,
REPRESENTED BY ITS PARTNER P M MUZAMMIL,
S/O.ABDULLA KOYA.**

**BY ADVS.SRI.ABRAHAM MATHEW (VETTOOR)
SRI.SRI.ANIL ABHEY JOSE**

RESPONDENTS:

- 1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, PIN 695001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, SALES TAX COMPLEX, ERINJIPALAM
KOZHIKODE, PIN 673001.**
- 3. THE COMMERCIAL TAX OFFICER,
3RD CIRCLE, SALES TAX COMPLEX, ERINJIPALAM,
KOZHIKODE, PIN 673001.**
- 4. THE REVENUE RECOVERY OFFICER,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE, PIN 673006.**

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

APPENDIX

PETITIONER(S)' EXHIBITS

- P1:- A TRUE COPY OF THE ORDER OF ASSESSMENT PASSED AND DEMAND MADE BY THE 3RD RESPONDENT DTD 16/3/2015**
- P2: A TRUE COPY OF A STATUTORY APPEAL FILED BEFORE THE 2ND RESPONDENT DTD 10/4/2015**
- P3: A TRUE COPY OF THE PETITION SEEKING STAY AGAINST RECOVERY OF THE TAX UNDER DEMAND FILED BEFORE THE 2ND RESPONDENT DTD 10/4/2015**
- P4:- A TRUE COPY OF THE DEMAND NOTICE UNDER THE REVENUE RECOVERY ACT ISSUED BY THE 4TH RESPONDENT DTD 23/5/2015**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16502 of 2015

Dated this the 3rd day of June, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2012-13 passed by the 3rd respondent. The petitioner has preferred Ext.P2 appeal and Ext.P3 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.P4 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.