

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 9TH DAY OF JUNE 2015/19TH JYAISHTA, 1937

WP(C).No. 17133 of 2015 (N)

PETITIONER :

**M/S.VOLTAS LTD.
39/3608, SHEMA BUILDING, MG ROAD
RAVIPURAM, KOCHI-682 016
REPRESENTED BY ITS HEAD-SHARE
SERVICE CENTER MS.TREESA BETTY FIGARUS.**

**BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN THOMAS**

RESPONDENTS :

- 1. STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT
THIRUVANANTHAPURAM-695001**
- 2. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE I, COMMERCIAL TAXES,
ERNAKULAM - 682 018.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM - 682 018.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM- 682 030.**

**R1 TO R4 BY SENIOR GOVERNMENT PLEADER
SMT. SHOBA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 19.03.2015 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT PERTAINING TO THE A.Y.2009-10 UNDER THE KVAT ACT.
- P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 14.05.2015 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P1 ORDER.
- P3: TRUE COPY OF THE STAY PETITION DATED 14.05.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P1 ORDER.
- P4: TRUE COPY OF THE DEMAND NOTICE DATED 23.05.2015 ISSUED TO THE PETITIONER BY THE 4TH RESPONDENT, AGAINST EXT.P1 ASSESSMENT ORDER.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17133 of 2015

Dated this the 9th 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 2009-10 passed by the 2nd 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 3rd 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.