

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 10TH DAY OF JUNE 2015/20TH JYAISHTA, 1937

WP(C).No. 17279 of 2015 (H)

PETITIONER(S) :

K.P.KRISHNAN,
KARICKAL ELECTRICALS, VELLORKUNNAM,
MUVATTUPUZHA,
PIN-686 660.

BY ADV. SRI.R.MURALIDHARAN (AROOR) .

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA,
PIN-686 661.
2. THE DEPUTY COMMISSIONER (APPEALS) ,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, PIN-682 015.
3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA,
PIN-686 661.

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST
RESPONDENT UNDER KVAT ACT, FOR 2011-2012, DT.31.01.2015.

EXT.P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT AGAINST EXT.P1 ORDER,DATED
17.03.2015.

EXT.P3 TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY
FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT,DT.17.03.2015.

EXT.P4 TRUE COPY OF THE DEMAND NOTICE ISSUE UNDER RR ACT, BY
THE 3RD RESPONDENT DATED 28.04.2015.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17279 of 2015

Dated this the 10th day of June, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Assessment Order, filed Ext.P2 appeal before the second respondent. Along with the appeal, the petitioner also filed Ext.P3 stay application.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of the stay application, all recovery proceedings based on the Assessment Order shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

In