

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. 17408 of 2015 (A)  
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PETITIONER:  
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M/S.NEST FOODS & BEVARAGES CORPORATION,  
STONE HOUSE, MARKET ROAD.,  
ALUVA, ERNAKULAM - 683 101;  
REPRESENTED BY ITS MANAGING PARTNER,  
MR.ALTHAAF JEHANGIR.

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

RESPONDENTS:  
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1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO  
GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT,  
THIRUVANANTHAPURAM 695 001.
2. THE COMMERCIAL TAX OFFICER-1V,  
COMMERCIAL TAXES, ALUVA-683 101.
3. THE DEPUTY COMMISSIONER (APPEALS),  
COMMERCIAL TAXES, ALUVA -683 101.
4. THE DEPUTY TAHSILDAR, REVENUE RECOVERY,  
ALUVA-683 101.

BY GOVERNMENT PLEADER: SMT.K.T.LILLY

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

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APPENDIX

PETITIONER(S) ' EXHIBITS

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EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 30.01.2012 ISSUED BY  
THE 2ND RESPONDENT TO THE PETITIONER PERTAINING TO YEAR 2009-10  
UNDER THE KVAT ACT.

EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 14-02-2012 (WITHOUT  
ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P3: TRUE COPY OF THE STAY PETITION DATED 14.02.2012 FILED BY THE  
PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P4: TRUE COPY OF THE LETTER DATED 19.04.2012 ISSUED TO THE  
PETITIONER BY THE 1ST RESPONDENT.

EXT.P5: TRUE COPY OF THE DEMAND NOTICE DATED 23.05.2015 ISSUED TO THE  
PETITIONER BY THE 4TH RESPONDENT UNDER THE PROVISIONS OF THE  
KERALA REVENUE RECOVERY ACT.

RESPONDENT(S) ' EXHIBITS: NIL

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//TRUE COPY//

PA TO JUDGE

rsr

**A.MUHAMED MUSTAQUE,J.**

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**W.P.(C). No. 17408 of 2015**  
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**Dated this the 10<sup>th</sup> day of June, 2015**

## **JUDGMENT**

The petitioner, impugning Ext.P1 assessment order filed Ext.P2 appeal before the 3<sup>rd</sup> respondent. The petitioner also filed Ext.P3 stay application.

2. Considering the facts and circumstances, there shall be a direction to the 3<sup>rd</sup> respondent to consider the stay petitions within a period of two months after issuing notice to the petitioner. Till the disposal of stay application, all recovery proceedings based on Assessment order shall be kept in abeyance.

In view of the above direction, the 4<sup>th</sup> respondent shall communicate the Bank to de-freeze the account forthwith.

The writ petition is disposed of as above.

Sd/-  
**A.MUHAMED MUSTAQUE,**  
**JUDGE**

rsr