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. 17409 of 2015 (A)

PETITIONER:

M/S. NEST FOODS & BEVERAGES 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:

1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001.

2. THE COMMERCIAL TAX OFFICER-IV, 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:

WP(C).No. 17409 of 2015 (A)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 05-09-2012 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER PERTAINING TO YEAR 2010-11 UNDER THE KVAT ACT.

EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 03-10-2012 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P3: TRUE COPY OF THE STAY PETITION DATED 03-10-2012 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 IST 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

//TRUE COPY//

PA TO JUDGE

rsr

A.MUHAMED MUSTAQUE,J.

W.P.(C). No. 17409 of 2015

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Dated this the 10th day of June, 2015

JUDGMENT

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

2. Considering the facts and circumstances, there shall be a direction to the 3rd 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 4th 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