

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 12TH DAY OF JUNE 2015/22ND JYAISHTA, 1937

WP(C).No. 17708 of 2015 (K)

PETITIONER(S):

**M/S.SAT LINKS, NO.VII/474 C,
SULU PALACE, SHORNUR, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER K. ANIL KUMAR.**

BY ADV. SRI.JOHN VARGHESE

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX OFFICER, OTTAPPALAM,
PALAKKAD - 679 101.**
- 2. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.**
- 3. THE APPELLATE ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.**
- 4. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 17708 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DTD.23.12.2014 ISSUED BY THE
1ST RESPONDENT.**

**EXT.P2: TRUE COPY OF THE PENALTY ORDER DTD.23.1.2015 ISSUED BY THE
1ST RESPONDENT.**

**EXT.P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT DATED 27.2.2015.**

**EXT.P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT DATED 25.2.2015.**

**EXT.P5: TRUE COPY OF THE REVISION FILED BY THE PETITIONER BEFORE THE
4TH RESPONDENT DATED 27.2.2015.**

**EXT.P6: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE
4TH RESPONDENT DATED 25.2.2015.**

**EXT.P7: TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND RESPONDENT TO
THE PETITIONER DTD.1.6.2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

MsV/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17708 of 2015

Dated this the 12th day of June, 2015

JUDGMENT

The petitioner, as against the Assessment and Penalty Orders, preferred an appeal and revision. Along with the appeal and revision, the petitioner also filed stay applications.

Considering the facts and circumstances, there shall be a direction to the Appellate Authority to consider the stay applications in the appeal and revision within a period of two months. Till the disposal of the stay applications in the appeal and revision, all recovery proceedings based on Assessment and Penalty Orders shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

In

