

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 16TH DAY OF JUNE 2015/26TH JYAISHTA, 1937

WP(C).No.17992 of 2015 (Y)

PETITIONER:

**M/S.POWER DEAL ENGINEERING EQUIPMENT,
IX/529C,FORSQUIRE,NELLIKUZHI ROAD,
THRIKKARIYOOR P.O.,KOTHAMANGALAM,
REPRESENTED BY ITS MANAGING PARTNER
MANOJ KUMAR P.R.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENTS:

- 1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE,PERUMBAVOOR - 683 542.**
- 2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM - 682 011.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA - 686 661.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.17992 of 2015 (Y)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1:TRUE COPY OF THE ASSESSMENT ORDER NO.32151526435/2009-2010/CST DATED 18.03.2015 PASSED BY THE FIRST RESPONDENT FOR THE YEAR 2009-10.

EXHIBIT P2:TRUE COPY OF THE FIRST APPEAL DATED 14.04.2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10.

EXHIBIT P3:TRUE COPY OF THE STAY PETITION DATED 14.04.2015 FOR THE YEAR 2009-10 ISSUED BY THE 2ND RESPONDENT.

EXHIBIT P4:TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.RRC NO.15/2015-16 DATED 07.05.2015 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2009-10.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17992 of 2015

Dated this the 16th 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 1st 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.

Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd 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.P1 order shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV