

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 23RD DAY OF JUNE 2015/2ND ASHADHA, 1937

WP(C).No. 18668 of 2015 (G)

PETITIONER(S):

**M/S.AVEES CORPORATION,
NEHRU BAZAR, THRISSUR
REPRESENTED BY ITS PARTNER A.J. JOY.**

**BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER - III,
SPECIAL CIRCLE, COMMERCIAL TAX OFFICE,
THRISSUR - 680 001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, POOTHOLE, THRISSUR - 680 004.**

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
23-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 18668 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1:TRUE COPY OF THE ASSESSMENT ORDER FOR THE AY 2011-12 (KVAT)
DATED 18.5.2015.**

**EXHIBIT P2:TRUE COPY OF THE ASSESSMENT ORDER FOR THE AY 2012-2013(KVAT)
DATED 22.5.2015.**

**EXHIBIT P3:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE AY-2011-12-12 (KVAT) DATED 22.5.2015.**

**EXHIBIT P3(A): TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE AY-2011-122 (KVAT)
DATED 22.5.2015.**

**EXHIBIT P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE AY-2012-13 (KVAT) DATED 10.6.2015.**

**EXHIBIT P4(A): TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE AY-2011-12 (KVAT)
DATED 10.6.2015.**

**EXHIBIT P5: TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE
RECOVERY ACT (AY-2011-12) DATED 9.6.2015.**

**EXHIBIT P6:TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE
RECOVERY ACT (AY-2011-12) DATED 16.6.2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A. MUHAMED MUSTAQUE, J.

W.P.(C). No. 18668 of 2015

Dated this the 23rd day of June, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Exts.P1 & P2 assessment orders for the years 2011-12 & 2012-13 passed by the 1st respondent. The petitioner has preferred Exts.P3 & P4 appeals and Exts.P3(a) & P4(a) stay petitions against the said orders.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider the stay petitions, 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 Exts.P5 & P6 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.