IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 29TH DAY OF JUNE 2015/8TH ASHADHA, 1937

WP(C).No. 19539 of 2015 (N)

PETITIONER :

A.SUDHEER,
CHITHRA TEMPO GENUINE PARTS,
S.K.TEMPLE ROAD,
KOZHIKODE, PIN: 673 001

BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR

RESPONDENT(S):
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1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 695 033.

2. THE COMMERCIAL TAX OFFICER,
3RD CIRCLE, COMMERCIAL TAXES,
KOZHIKODE - 673 006.

3. THE VALUE ADDED TAX APPELLATE TRIBUNAL,
PALAKKAD, REPRESENTED BY THE CHAIRMAN THE VALUE ADDED TAX APPELLATE TRIBUNAL, NOORANI, PALAKKAD - 678 004.

4. THE INSPECTING ASSISTANT COMMISSIONER,
D/O.COMMERCIAL TAXES, KOZHIKODE - 673 006.

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 19539 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS

P1: TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 29/6/2013 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2011-12.

P2: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 03/10/2013 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX OF RS.11,19,175/- DEMANDED FOR THE YEAR 2011-12.

P3: TRUE COPY OF THE ORDER IN VATA 1032/13 DATED 10/6/2014 PASSED BY ASSISTANT COMMISSIONER (APPEALS) KOZHIKODE

P4: TRUE COPY OF THE APPEAL DATED 9/8/2014 FILED BY THE PETITIONER FOR THE PERIOD 2011-12 BEFORE THE 3RD RESPONDENT

P5: TRUE COPY OF THE PETITION DATED 9/08/2014 FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2011-12 FILED BEFORE THE 3RD RESPONDENT

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.19539 of 2015

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Dated this the 29th day of June, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Assessment Order, filed Ext.P4 appeal before the third respondent. The petitioner also filed Ext.P5 stay application.

2. Considering the facts and circumstances, there shall be a direction to the third respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of stay application, all recovery proceedings based on the Assessment Order shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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