

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 1ST DAY OF JULY 2015/10TH ASHADHA, 1937

WP(C).No. 19751 of 2015 (T)

PETITIONER:

**WESTERN INTERIOR DESIGNERS &
MARINE CONTRACTORS, 27/1172,
1ST FLOOR, KARTHIKA APARTMENTS,
PANAMPILLY NAGAR, COCHIN-682036,
REPRESENTED BY ITS PARTNER HISHAM BASHEER.**

BY ADV. SRI.R.MURALIDHARAN (ARoor)

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (WORKS CONTRACT),
OFFICE OF THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, CLAS TOWER,
OLD RAILWAY STATION ROAD, ERNAKULAM, PIN - 682301.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, PIN - 682015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, CIVIL STATION,
KAKKANAD, ERNAKULAM, PIN - 682030.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT-P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE
1ST RESPONDENT UNDER KVAT ACT, FOR 2012-2013, DT.19.02.2015,
TOGETHER WITH THE STATUTORY DEMAND NOTICE.
- EXHIBIT-P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT AGAINST EXT.P1 ORDER, DATED 10.04.2015.
- EXHIBIT-P3: TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY FILED
BY THE PETITIONER BEFORE THE 2ND RESPONDENT, DT.10.04.2015.
- EXHIBIT-P4: TRUE COPY OF THE DEMAND NOTICE ISSUED UNDER RR ACT BY THE
3RD RESPONDENT DATED 01.06.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No. 19751 of 2015

Dated this the 1st day of July, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Assessment Order, filed Ext.P2 appeal before the second respondent. The petitioner also filed Ext.P3 stay application.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of the 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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