IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 2ND DAY OF JULY 2015/11TH ASHADHA, 1937

WP(C).No. 19940 of 2015 (N)

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PETITIONER(S):

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M/S.ABC ASSOCIATES,
PARIYARAM CENTRE,
REPRESENTED BY MANAGING PARTNER MUHAMMED MADANI,
PARIYARAM P.O., TALIPARAMBA, KANNUR.

BY ADVS.SRI.C.K.SREEJITH
SRI.V.V.PADMANABHAN

RESPONDENT(S):

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1. ASSISTANT COMMISSIONER (KVAT),
   SPECIAL CIRCLE, COMMERCIAL TAXES, KANNUR-670 001.

2. THE DEPUTY COMMISSIONER (APPEAL),
   COMMERCIAL TAX DEPARTMENT, KOZHIKODE-673 032.

3. THE COMMISSIONER OF COMMERCIAL TAXES,
   DEPARTMENT OF COMMERCIAL TAXES, VIKAS BHAVAN,
   TRIVANDRUM-695 033.

4. STATE OF KERALA,
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, GOVT. SECRETARIAT, TRIVANDRUM-695 001.

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 19940 of 2015 (N)
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## APPENDIX

PETITIONER(S)' EXHIBITS
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EXT.P1 : THE TRUE COPY OF THE PRE-ASSESSMENT NOTICE U/S.25 OF KVAT ACT 2003 DTD.29-4-2015.

EXT.P2 : THE TRUE COPY OF THE REPLY FILED AS AGAINST THE PRE-ASSESSMENT NOTICE.

EXT.P3 : THE TRUE COPY OF THE ORDER PASSED BY R2 IN VATA NO.767/2013 DTD.4-10-2014.

EXT.P4 : THE TRUE COPY OF THE ORDER PASSED BY THE TRIBUNAL IN TA 269/2013.

EXT.P5 : THE TRUE COPY OF THE ASSESSMENT ORDER DTD.29-5-15 ISSUED BY THE R1.

EXT.P6 : THE TRUE COPY OF THE DEMAND NOTICE DTD.29-5-2015 ISSUED BY THE RESPONDENT.

EXT.P7 : THE TRUE COPY OF THE MEMORANDUM OF APPEAL FILED BEFORE R2.

EXT.P8 : THE TRUE COPY OF THE STAY APPLICATION FILED BEFORE R2.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

**A.MUHAMED MUSTAQUE, J.**

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W.P.(C) No.19940 of 2015

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Dated this the 2nd day of July, 2015

## JUDGMENT

The petitioner, impugning Ext.P5 Assessment Order, filed Ext.P7 appeal before the second respondent. The petitioner also filed Ext.P8 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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