

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 6TH DAY OF JULY 2015/15TH ASHADHA, 1937

WP(C).No. 20273 of 2015 (H)

PETITIONER:

**M/S.COLGATE PALMOLIVE (INDIA) LTD.,
693-B, POLLATHAI.P.O, VALAVANAD,
ALLEPPEY, REPRESENTED BY ITS AUTHORIZED
SIGNATORY, MR.RAJU ANDHRAPER.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM**

RESPONDENT(S):

- 1. THE ENQUIRY OFFICER,
OFFICE OF THE DEPUTY COMMISSIOENER
(INTELLIGENCE),
DEPARTMENT OF COMMERCIAL TAXES,
EDAPPALLY, ERNAKULAM, KOCHI - 682 024.**
- 2. THE DEPUTY COMMISSIOENER(Appeals),
COMMERCIAL TAXES, ERNAKULAM.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXT. P1 : TRUE COPY OF THE BANK GUARANTEE PRODUCED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
- EXT. P2 : TRUE COPY OF THE ORDER NO.EO.O.R.367/15-16/(2014-15) DATED 27.5.2015 ISSUED BY THE 1ST RESPONDENT.
- EXT. P3 : TRUE COPY OF THE APPEAL MEMORANDUM FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT. P4 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20273 of 2015

Dated this the 6th day of July, 2015

J U D G M E N T

The petitioner furnished Bank Guarantee on pending proceedings under Section 47(6) of the KVAT Act. The petitioner has approached this Court apprehending invocation of the Bank Guarantee on culmination of the proceedings. The petitioner has preferred Ext.P3 appeal and Ext.P4 stay application before the 2nd respondent.

In that view of the matter, this writ petition is disposed of with the following directions :

Ext.P3 appeal filed by the petitioner shall be considered by the 2nd respondent within a period of three months from the date of receipt of a copy of this judgment. Till the disposal of the appeal, the Bank Guarantee shall not be invoked, if the same is already not encashed. If the Bank Guarantee expires during pendency of the appeal, necessarily the petitioner shall renew the Bank Guarantee and furnish the details before the 1st respondent.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.