

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 14TH DAY OF JULY 2015/23RD ASHADHA, 1937

WP(C).No. 21129 of 2015 (M)

PETITIONER/PETITIONER:

**M/S. AL MADEENA JEWELLERS,
NADAPURAM, KOZHIKODE DISTRICT
REP. BY ITS MANAGING PARTNER SRI. T.P.JALEEL.**

BY ADV. SRI.N.K.SANATH KUMAR

RESPONDENT(S)/RESPONDENTS:

- 1. STATE OF KERALA
REPRESENTED BY THE SECRETARY
DEPT. OF COMMERCIAL TAXES, SECRETARIAT
THIRUVANANTHAPURAM-695001.**
- 2. COMMERCIAL TAX OFFICER-II
VADAKARA 673101.**
- 3. DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE 673006.**
- 4. SALE TAX OFFICER (RECOVERY)
O/O. DEPUTY COMMISSIONER
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE 673006.**

BY SR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

vmr.

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1- TRUE COPY OF ASSESSMENT ORDER 31-1-2015.

EXHIBIT P2- TRUE COPY OF DEMAND NOTICE DT. 31-1-2015.

EXHIBIT P3- TRUE COPY OF PENALTY ORDER 31-1-2015.

EXHIBIT P4- TRUE COPY OF DEMAND NOTICE DT. 31-1-2015.

EXHIBIT P5- TRUE COPY OF THE APPEAL MEMORANDUM DT. 6-3-2015.

EXHIBIT P6- TRUE COPY OF APPEAL MEMORANDUM DT. 6-3-2015.

EXHIBIT P7- TRUE COPY OF STAY PETITION DT. 6-3-2015.

EXHIBIT P8- TRUE COPY OF STAY PETITION DT. 6-3-2015.

EXHIBIT P9- TRUE COPY OF RR NOTICE DT. 30-6-2015.,

RESPONDENT(S)' EXHIBITS : NIL

/TRUE COPY/

P.S.TO JUDGE

vmr.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21129 of 2015

Dated this the 14th day of July, 2015

JUDGMENT

The petitioner, impugning Ext.P1 assessment order and Ext.P3 penalty order, filed Exts.P5 and P6 appeals before the third respondent. The petitioner also filed Exts.P7 and P8 stay applications.

2. Learned Government Pleader points out that the petitioner has preferred an appeal before the Officer, who is not competent to entertain the appeal and the petitioner shall take steps immediately within one month to refile the appeal before the third respondent.

2. Considering the facts and circumstances, there shall be a direction to the third respondent to consider the stay applications within a period of two months after issuing notice to the petitioner. Till the disposal of the stay applications, all recovery proceedings based on the assessment order and penalty order shall be kept in abeyance. The petitioner shall produce a copy of this judgment before the third respondent for compliance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

In