

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. 21130 of 2015 (M)

PETITIONER:

**M/S.UNION TRADING COMPANY,
1ST MILE, ANAKKALLU, KANJIRAPPILLY,
KOTTAYAM DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER
SHIMY SAYED.**

BY ADV. SRI.HARISANKAR V. MENON

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,
PONKUNNAM-686506.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOTTAYAM-686001.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALA-686575.**

BY 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:**

PJ

WP(C).No. 21130 of 2015 (M)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1- COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.

**EXHIBIT P2- COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT.**

EXHIBIT P3- COPY OF STAY PETITION FILED BY THE PETITIONER.

EXHIBIT P4- COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No. 21130 of 2015

Dated this the 14th 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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