

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. 21174 of 2015 (V)

PETITIONER :

**LENS & FRAMES (TCR),
39/2157, THE KOLLANNUR PLAZA, M.G.ROAD,
ERNAKULAM, KOCHI-682 016, (REPRESENTED BY K.S.USMAN,
MANAGING PARTNER)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKANNAN NAIR
SMT.V.PSEENA DEVI**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE-II,
ERNAKULAM-682 015**
- 2. DEPUTY COMMISSIONER, COMMERCIAL TAX DEPARTMENT,
ERNAKULAM-682 015**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM AT KAKKANAD-682 030**
- 4. BRANCH MANAGER, INDIAN BANK, MARINE DRIVE,
ERNAKULAM-682 031**

**R1 TO R3 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN
R4 BY SRI.S.EASWARAN,SC**

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

sts

WP(C).NO.21174/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER BEARING NO.32071896235/12-13 DATED 19/3/2014 OF THE 1ST RESPONDENT ISSUED TO PETITIONER.**
- P2 COPY OF THE PENALTY ORDER BEARING NO.32071896235/12-13 DATED 5/5/2014 OF THE 1ST RESPONDENT ISSUED TO PETITIONER.**
- P3 COPY OF THE REVISION AGAINST EXT.P2 ORDER FILED BEFORE THE 2ND RESPONDENT ON 23/5/2014**
- P3(A) COPY OF THE APPLICATION FOR STAY FILED IN EXT.P3 REVISION ON 22/4/2014**
- P3(B) COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P3 REVISION ON 22/4/2014**
- P4 COPY OF THE APPELLATE ORDER DATED 30/6/2015 IN KVATA 1379/2014 OF THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM AGAINST EXT.P1 ASSESSMENT**
- P5 COPY OF THE PROHIBITORY ORDER BEARING NO.A5-1927/14 DATED 18/6/2015 ISSUED BY THE 3RD RESPONDENT TO THE 4TH RESPONDENT**

RESPONDENT'S EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21174 of 2015

Dated this the 14th day of July, 2015

JUDGMENT

The petitioner preferred a Revision against penalty proceedings. The petitioner also moved an application for stay. It is submitted that as against the assessment order, the Appellate Authority reversed the order and remanded the matter. It is further submitted that the issue in both assessment and penalty proceedings are one and the same.

Considering the pendency of the stay application, I am of the view, the stay application shall be considered by the revisional authority, necessarily, the directions in the appeal, produced as Ext.P4 also shall be taken into account while considering the stay application. The stay application shall be considered within one month after hearing the petitioner. In view of the above, recovery proceedings are stayed till the disposal of the stay application. The petitioner shall produce a copy of this judgment along with Ext.P4 before the second respondent for compliance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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