

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**MONDAY, THE 20TH DAY OF JULY 2015/29TH ASHADHA, 1937**

**WP(C).No. 21799 of 2015 (Y)**  
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**PETITIONER(S) :**  
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**M/S.STEEL INDIA,  
KOTTACHERRY, KANHANGAD,  
REPRESENTED BY ITS MANAGING PARTNER,  
K.KUNHABDULLA.**

**BY ADVS.SRI.RAJESH NAMBIAR  
SMT.SINDHU K.NAMBIAR**

**RESPONDENT(S) :**  
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- 1. ASST. COMMISSIONER (KVAT)  
SPECIAL CIRCLE, COMMERCIAL TAXES,  
KASARAGOD, PIN- 682001.**
- 2. DEPUTY COMMISSIONER (APPEALS)  
COMMERCIAL TAXES, KOZHIKODE, PIN- 672 008.**
- 3. KERALA VALUE ADDED TAX/AGRL INCOME TAX AND SALES TAX  
APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE, PIN- 672 008,  
REPRESENTED BY ITS SECRETARY.**
- 4. INSPECTING ASSISTANT COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAXES, KASARAGOD, PIN- 682 001.**

**BY SR. GOVERNMENT PLEADER SMT.SHOBA ANNAMM EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 20-07-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

Msd.

**APPENDIX**

**PETITIONER(S)' EXHIBITS :**  
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**EXHIBIT-P1: TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2010-11  
DATED 30.05.2013.**

**EXHIBIT-P2: TRUE COPY OF THE APPELLATE ORDER DATED 11.03.2015.**

**EXHIBIT-P3: TRUE COPY OF THE APPEAL FILED BEFORE  
THE 3RD RESPONDENT AGAINST EXT P2 ORDER.**

**EXHIBIT-P4: TRUE COPY OF THE STAY PETITION FILED BEFORE  
THE 3RD RESPONDENT.**

**EXHIBIT-P5: TRUE COPY OF THE NOTICE DATED 09.07.2015 ISSUED BY  
THE 4TH RESPONDENT.**

**RESPONDENT(S)' EXHIBITS :**  
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**NIL**

**//TRUE COPY//**

**P.A.TO JUDGE.**

Msd.

**A.MUHAMED MUSTAQUE, J.**

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W.P.(C).No.21799 of 2015  
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Dated this the 20<sup>th</sup> day of July, 2015

**J U D G M E N T**

The petitioner preferred Ext.P3 appeal along with Ext.P4 stay application before the appellate Tribunal.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

3. In view of the pendency of the stay application, there shall be a direction to the 3<sup>rd</sup> respondent to consider the stay application and to pass appropriate orders, after notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till disposal of the stay application, all recovery proceedings against the petitioner shall be deferred.

This writ petition is disposed of as above.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE.**