

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 28TH DAY OF JULY 2015/6TH SRAVANA, 1937

WP(C).No. 22726 of 2015 (M)

PETITIONER(S):

**KALYAN SILKS TRICHUR (P) LTD.,
KURIACHIRA, OLLUR, THRISSUR - 680 006,
REPRESENTED BY MANAGING DIRECTOR,
T.S.PATTABHIRAMAN.**

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

RESPONDENTS:-:

- 1. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE,
THRISSUR - 688 001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THRISSUR - 688 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1. TRUE COPY OF THE JUDGMENT DATED 13.07.2015 IN WP(C) 20956/2015.**
- EXHIBIT P2. TRUE COPY OF THE ASSESSMENT ORDER NO.32080583992/14-15 DATED 29.06.2015 ISSUED BY THE 1ST RESPONDENT.**
- EXHIBIT P3. TRUE COPY OF THE APPEAL AGAINST EXT.P2 FILED BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P3(A). TRUE COPY OF THE STAY PETITION FILED IN EXT.P3 APPEAL.**
- EXHIBIT P4. TRUE COPY OF THE LETTER DATED 25.07.2015 AND DD ADDRESSED TO THE 1ST RESPONDENT REGARDING PAYMENT OF 30% DEMAND WITH ACKNOWLEDGEMENT.**
- EXHIBIT P5. TRUE COPY OF SECURITY BOND IN FORM 6 FURNISHED BEFORE THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 22726 of 2015

Dated this the 28th day of July, 2015

J U D G M E N T

The petitioner have filed an appeal against the assessment for turnover tax and the appeal is pending. The petitioner claims that they have remitted 30% of the total demand, which is the subject matter of the pending appeal.

2. Considering the facts and circumstances, this writ petition is disposed of with the following directions:

- (i) The first respondent shall verify whether the petitioner have remitted 30% of the demand.
- (ii) If the petitioner have remitted the above amount, entire recovery based on assessment is stayed till the disposal of the appeal.
- (iii) Coercive steps for recovery shall be deferred till the disposal of the appeal.
- (iv) If the petitioner complies with the above directions, the Bank shall not freeze the account of the petitioner.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.