

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. 22737 of 2015 (N)

PETITIONER:

**NOVELTY CLOTHING PVT. LTD,
40/2692, A, B, C, D, MARKET ROAD,
ERNAKULAM (REPRESENTED BY E.P.GEORGE,
MANAGING DIRECTOR).**

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

RESPONDENTS:

- 1. COMMERCIAL TAX OFFICER,
3RD CIRCLE, CLASS TOWERS, ERNAKULAM,
KOCHI-18.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM-682015.**

BY SPECIAL GOVERNMENT PLEADER SRI.GEORGE MECHERI

**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

- P1: TRUE COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF 1/2015
ISSUED BY THE 1ST RESPONDENT
- P2: TRUE COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF 2/2015
ISSUED BY THE 1ST RESPONDENT
- P3: TRUE COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF 3/2015
ISSUED BY THE 1ST RESPONDENT
- P4: TRUE COPY OF THE APPEAL AGAINST EXT.P1 FOR THE MONTH OF 1/2015
BEFORE THE 2ND RESPONDENT
- P4(A): TRUE COPY OF THE STAY APPLICATION FILED IN EXT.P4 APPEAL
- P5: TRUE COPY OF THE APPEAL AGAINST EXT.P2 FOR THE MONTH OF 2/2015
BEFORE THE 2ND RESPONDENT
- PP5(A): TRUE COPY OF THE STAY APPLICATION FILED IN EXT.P5 APPEAL
- P6: TRUE COPY OF THE APPEAL AGAINST EXT.P3 FOR THE MONTH OF 3/2015
BEFORE THE 2ND RESPONDENT
- P6(A): TRUE COPY OF THE STAY APPLICATION FILED IN P6
- P7: TRUE COPIES OF THE LETTERS AND ENCLOSURES FOR PAYMENT OF TAX
FOR 1/2015 BEFORE THE 1ST RESPONDENT
- P7(A): TRUE COPIES OF THE LETTERS AND ENCLOSURES FOR PAYMENT OF TAX
FOR 2/2015 BEFORE THE 1ST RESPONDENT
- P7(B): TRUE COPIES OF THE LETTERS AND ENCLOSURES FOR PAYMENT OF TAX
FOR 3/2015 BEFORE THE 1ST RESPONDENT
- P8: TRUE COPY OF THE SECURITY BOND IN FORM 6 FOR 1/2015 FILED BEFORE
THE 1ST RESPONDENT.
- P8(A): TRUE COPY OF THE SECURITY BOND IN FORM 6 FOR 2/2015 FILED BEFORE
THE 1ST RESPONDENT.
- P8(B): TRUE COPY OF THE SECURITY BOND IN FORM 6 FOR 3/2015 FILED BEFORE
THE 1ST RESPONDENT.
- P9: TRUE COPY OF THE DEMAND NOTICES BEARING NOS.A5-1330/15 DATED
16/5/2015 ISSUED BY THE 3RD RESPONDENT

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**P9(A): TRUE COPY OF THE DEMAND NOTICE BEARING A5-1608/15 DATED 1-6-2015
ISSUED BY THE 3RD RESPONDENT**

**P9(B): TRUE COPY OF THE DEMAND NOTICE BEARING A5-1837/15 DATED 14/7/2015
ISSUED BY THE 3RD RESPONDENT**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 22737 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, the 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.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.