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. 22798 of 2015 (Y)

PETITIONER(S):

M/S. M.K.H.TRADING COMPANY,
NAIMARMOOLA, VIDYANAGAR, KASARAGOD,
REP. BY MANAGING PARTNER, MOIDEEN KUNHI, S/O. M.ABBAS.

BY ADVS.SRI.C.K.SREEJITH
SRI.V.V.PADMANABHAN.

RESPONDENT(S):

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1. THE ASSISTANT COMMISSIONER,
   KVAT SPECIAL CIRCLE,
   COMMERCIAL TAXES, KASARAGOD - 671 121.

2. THE DEPUTY COMMISSIONER (APPEAL),
   KOZHIKODE - 673 032.

3. STATE OF KERALA,
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT,
   GOVT. SECRETARIAT, TRIVANDRUM - 695 001.

4. INSPECTING ASSISTANT COMMISSIONER,
   COMMERCIAL TAXES, KASARAGOD - 671 121.

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:

rvs.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXT. P1 - THE TRUE COPY OF THE ASSESSMENT ORDER DT. 18.3.2015.

EXT. P2 - THE TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT DT. 21.3.2015.

EXT. P3 - THE TRUE COPY OF THE MEMORANDUM OF APPEAL FILED BEFORE THE 2ND RESPONDENT DT. 25.5.2015.

EXT. P4 - THE TRUE COPY OF THE STAY PETITION.

EXT. P5 - THE TRUE COPY OF THE DEMAND NOTICE ISSUED UNDER REVENUE RECOVERY ACT DT. 20.4.2015.

RESPONDENT(S)' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.

W.P.(C).No. 22798 of 2015

Dated this the 28th day of July,2015

J U D G M E N T

The petitioner, as against Ext.P1 Assessment order for the year 2014-15 filed Ext.P3 appeal before the 2nd respondent. The petitioner also filed an application for stay against the recovery proceedings of Assessment order. The petitioner approached this Court on account of Ext.P5 demand notice based on Assessment Order.

2. In view of the above, there shall be a direction to the 2nd respondent to consider the stay petition within a period of two months after issuing notice to the petitioner. Till the disposal of stay application, all recovery proceedings based on Assessment Order shall be kept abeyance. The petitioner shall produce the copy of the judgment along with the copy of the writ petition before the

2^{nd} respondent for compliance

The writ petition is disposed of as above.

Sd/

A.MUHAMED MUSTAQUE,
JUDGE

jm/