

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 29TH DAY OF JULY 2015/7TH SRAVANA, 1937

WP(C).No. 22937 of 2015 (N)

PETITIONER(S):

**L.T. SAMSTIYERSON,
SAM MOTORS, VELLARADA,
THIRUVANANTHAPURAM DISTRICT.**

**BY ADVS.SRI.G.SUDHEER
SMT.K.SUJA KUMARI**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL,
SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THIRUVANANTHAPURAM - 695 001.**
- 3. THE COMMERCIAL TAX OFFICER,
NEYATTINKARA - 695 121.**

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 22937 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS

**P1 TRUE COPY OF THE ORIGINAL ASSESSMENT FOR THE YEAR 2008-2009
NO.3221530109 DATED 26.3.2011.**

**P1(A) TRUE COPY OF THE ORIGINAL ASSESSMENT FOR THE YEAR 2009-2010
NO.3221530109 DATED 26.3.2011.**

**P2 TRUE COPY OF THE ORDER IN KVATA 49/11, 50/11, 51/11 AND 52/11
DATED 29.6.2012 ISSUED BY THE DEPUTY COMMISSIONER (APPEALS),
THIRUVANANTHAPURAM.**

**P3 TRUE COPY OF THE REVISED ASSESSMENT ORDER NO.3221530109/08-09 ISSUED
BY THE 3RD RESPONDENT DATED 1/6/2015.**

**P3(A) TRUE COPY OF THE REVISED ASSESSMENT ORDER NO.3221530109/09/10
DATED 4.6.2015 ISSUED BY THE 3RD RESPONDENT.**

**P4 TRUE COPY OF THE APPEAL AGAINST EXT.P3 FILED BY PETITIONER BEFORE
THE 2ND RESPONDENT DATED 18.6.2015.**

**P4(A) TRUE COPY OF THE APPEAL AGAINST EXT.P3(A) FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DT.30.6.2015.**

**P5 TRUE COPY OF THE STAY PETITION IN EXT.P4 FILED BY THE PETITIONER
BEFORE THE 1ST RESPONDENT DT.30.6.2015.**

**P5(A) TRUE COPY OF THE STAY PETITION IN EXT.P4(A) FILED BY THE PETITIONER
BEFORE THE 1ST RESPONDENT DT.30.6.2015.**

**P6 TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 68(1) OF KVAT ACT
NO.3221530109 DATED 15.7.2015.**

RESPONDENT(S)' EXHIBITS

A.MUHAMED MUSTAQUE, J.

W.P.(C) No. 22937 of 2015

Dated this the 29th day of July, 2015

JUDGMENT

The petitioner, impugning Exts.P3 and P3(a) revised assessment orders, filed Exts.P4 and P4(a) appeals before the second respondent. The petitioner also filed Exts.P5 and P5(a) stay applications.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay applications within a period of two months after issuing notice to the petitioner. Till the disposal of the stay applications, all recovery proceedings based on the revised assessment orders shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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