

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

**PRESENT:**

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

**MONDAY, THE 3RD DAY OF AUGUST 2015/12TH SRAVANA, 1937**

**WP(C).No. 23348 of 2015 (P)**  
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**PETITIONER(S) :**  
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**M/S.TTL TRADING PRIVATE LIMITED,  
HAVING ITS REGISTERED OFFICE AT 42/1686, G19,  
5TH FLOOR, EMPIRE BUILDING, NEAR HIGH COURT,  
OLD RAILWAY STATION ROAD, COCHIN-18,  
REPRESENTED BY ITS MANAGER BIJU PETER.**

**BY ADVS.SRI.G.G.MANOJ  
SRI.P.M.BENZIR**

**RESPONDENT(S) :**  
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- 1. INSPECTING ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, ERNAKULAM, KAKKANAD,  
KOCHI - 682 030.**
- 2. COMMERCIAL TAX OFFICER,  
COMMERCIAL TAXES, KVAT CIRCLE-III, ERNAKULAM- 682 018.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),  
COMMERCIAL TAXES, ERNAKULAM - 682 018.**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 03-08-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

Msd.

**APPENDIX**

**PETITIONER(S)' EXHIBITS :**  
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**EXHIBIT-P1: TRUE PHOTOCOPY OF THE FORM NO.15 DATED 21/10/2013 UNDER  
RULE 6 (5) OF THE CST (KERALA) RULES, 1957.**

**EXHIBIT-P2: TRUE PHOTOCOPY OF THE FORM NO. 1B DATED 15/10/2013.**

**EXHIBIT-P3: TRUE PHOTOCOPY OF THE NOTICE DATED 09/01/2015 UNDER  
RULE 6 (5) OF THE CST (KERALA), RULES, 1957.**

**EXHIBIT-P4: TRUE PHOTOCOPY OF THE OBJECTION DATED 19/01/2015 FILED  
BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXHIBIT-P5: TRUE PHOTOCOPY OF THE ORDER NO. 32071760739/13-14  
DATED 07/03/2015 ISSUED BY THE 2ND RESPONDENT.**

**EXHIBIT-P6: TRUE PHOTOCOPY OF THE APPEAL FILED BY THE PETITIONER IN  
FORM NO.29 BEFORE THE 3RD RESPONDENT.**

**EXHIBIT-P7: TRUE PHOTOCOPY OF COPY OF THE STAY APPLICATION FILED BY  
THE PETITIONER BEFORE THE 3RD RESPONDENT.**

**EXHIBIT-P8: TRUE PHOTOCOPY OF THE DEMAND NOTICE ISSUED BY  
THE 1ST RESPONDENT UNDER SECTION 7 OF THE REVENUE  
RECOVERY ACT.**

**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. 23348 of 2015**  
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**Dated this the 3<sup>rd</sup> day of August, 2015**

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

The petitioner has filed this writ petition challenging Ext.P5 assessment order for the year 2013-14 passed by the 2<sup>nd</sup> respondent. The petitioner has preferred Ext.P6 appeal along with Ext.P7 petition for stay against the said order.

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

3. Considering the facts and circumstances of the case, this writ petition is disposed of directing the 3<sup>rd</sup> respondent to consider Ext.P7 after issuing notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all the coercive proceedings pursuant to Ext.P8 shall be kept in abeyance.

Sd/-

**A. MUHAMED MUSTAQUE, JUDGE.**