

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 4TH DAY OF AUGUST 2015/13TH SRAVANA, 1937

WP(C).No. 23393 of 2015 (Y)

PETITIONER(S) :

**M/S.SVA STEEL RE-ROLLING MILLS NATTUKKAL (PVT) LTD.,
V-980, NATTUKAL POST, CHITTUR TALUK, PALAKKAD,
REPRESENTED BY ITS DIRECTOR, SRI.R.ELANGO VAN.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER (KVAT),
COMMERCIAL TAXES, SPECIAL CIRCLE, PALAKKAD - 678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 015.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2010-2011 DATED 06.05.2015.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 24.07.2015.**

**EXHIBIT P3: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT
DATED 24.07.2015.**

**EXHIBIT P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 24.07.2015.**

**EXHIBIT P5: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12A ISSUED BY
1ST RESPONDENT FOR THE YEAR 2010-2011 DATED 06.05.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23393 of 2015

Dated this the 4th day of August, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Assessment Order, filed Ext.P2 appeal before the second respondent. The petitioner also filed Ext.P4 stay application along with Ext.P3 application to condone the delay.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the application for condonation of delay and the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of stay application, all recovery proceedings based on the Assessment Order shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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