

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 5TH DAY OF AUGUST 2015/14TH SRAVANA, 1937

WP(C).No. 23596 of 2015 (Y)

PETITIONER :

**M/S. STEEL INDIA
KOTTACHERRY, KANHANGAD
REPRESENTED BY ITS MANAGING PARTNER
K.KUNHABDULLA.**

**BY ADVS.SRI.RAJESH NAMBIAR
SMT.SINDHU K.NAMBIAR**

RESPONDENT(S) :

- 1. ASST.COMMISSIONER (KVAT)
SPECIAL CIRCLE, COMMERCIAL TAXES,
KASARAGOD, PIN – 692 001**
- 2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE-682 024.**

R1 & R2 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 23596 of 2015 (Y)

APPENDIX

PETITIONERS' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER OF THE YEAR 2011-12
DATED 1.4.2014.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT
AGAINST EXT.P2 ORDER.**

**EXHIBIT P3: TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND
RESPONDENT.**

EXHIBIT P4: TRUE COPY OF THE ORDER DATED 8.7.2015 IN EXT.P3 STAY PETITION.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23596 of 2015

Dated this the 5th day of August, 2015

JUDGMENT

The petitioner, impugning conditional order passed in the stay application, have approached this Court. The reason stated by the petitioner is that the Appellate Authority had not considered the petitioner's contention and also contended that the condition imposed is excess.

2. I have gone through the impugned order. The order is a speaking order and supported with reasons. In that view of the matter, there is no infirmity with the impugned order.

The Appellate Authority imposed the condition of 50% of disputed tax. This Court is of the view that, the condition imposed is exorbitant. In that view of the matter, the condition is modified on payment of Rs.1 lakh within three weeks from today. The petitioner shall abide by all other conditions.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

In