

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 6TH DAY OF AUGUST 2015/15TH SRAVANA, 1937

WP(C).No. 23734 of 2015 (N)

PETITIONER:

**TOMY K.V., PROPRIETOR,
M/S.KIRIYATHAN ENTERPRISES, 1/260,
NJARAKKAL P.O, ERNAKULAM DISTRICT 682505**

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, 2ND CIRCLE,
MATTANCHERY - 682002.**
- 2. ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, SALES TAX COMPLEX,
THEVARA, COCHIN - 682015.**
- 3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, SALES TAX COMPLEX,
THEVARA, COCHIN - 682015.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERY - 682002.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- P1: TRUE COPY OF ASSESSMENT ORDER DATED 28.03.2015 FOR 2012-13 ISSUED U/S. 25 OF KVAT ACT, COMPLETED BY 1ST RESPONDENT.
- P1 A: TRUE COPY OF ASSESSMENT ORDER DATED 28.03.2015 FOR 2013-14 ISSUED U/S. 25 OF KVAT ACT, COMPLETED BY 1ST RESPONDENT.
- P2: TRUE COPY OF PENALTY DATED 31.03.2015 U/S.22(7) IMPOSED ON PETITIONER BY 1ST RESPONDENT ON THE BASIS OF EXT P1 ASSESSMENT FOR 2012-13.
- P2 A: TRUE COPY OF PENALTY DATED 31.03.2015 U/S.22(7) IMPOSED ON PETITIONER BY 1ST RESPONDENT ON THE BASIS OF EXT P1(A) ASSESSMENT FOR 2013-14.
- P3: TRUE COPY OF APPEAL DATED 30.04.2015 SUBMITTED BY THE PETITIONER, AGAINST EXT P1 BEFORE THE 2ND RESPONDENT.
- P3 A: TRUE COPY OF APPEAL DATED 30.04.2015 SUBMITTED BY PETITIONER, AGAINST EXT P1 (A) BEFORE THE 2ND RESPONDENT.
- P4: TRUE COPY OF APPEAL DATED 30.04.2015 SUBMITTED BY PETITIONER, AGAINST EXT P2 BEFORE THE 3RD RESPONDENT.
- P4 A: TRUE COPY OF APPEAL DATED 30.04.2015 SUBMITTED BY PETITIONER, AGAINST EXT P2 (A) BEFORE THE 3RD RESPONDENT.
- P5: TRUE COPY OF STAY PETITION DATED 30.04.2015 SUBMITTED BEFORE 2ND RESPONDENT ALONG WITH EXP P3 APPEAL.
- P5 A: TRUE COPY OF STAY PETITION DATED 30.04.2015 SUBMITTED BEFORE 2ND RESPONDENT ALONG WITH EXP P3(A) APPEAL.
- P6: TRUE COPY OF STAY PETITION DATED 30.04.2015 SUBMITTED BEFORE 3RD RESPONDENT ALONG WITH EXP P4 APPEAL.
- P6 A: TRUE COPY OF STAY PETITION DATED 30.04.2015 SUBMITTED BEFORE 3RD RESPONDENT ALONG WITH EXP P4(A) APPEAL.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23734 of 2015

Dated this the 6th day of August, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Exts.P1 & P1(a) assessment orders and Exts.P2 & P2(a) penalty orders for the years 2012-13 & 2013-14 passed by the 1st respondent. The petitioner has preferred Exts.P3 & P3(a) appeals along with Exts.P5 & P5(a) petitions for stay before the 2nd respondent and Exts.P4 & P4(a) appeals along with Exts.P6 & P6(a) petitions for stay before the 3rd respondent against the said orders.

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 respondents 2 & 3 to consider Exts.P5 & P5(a) and Exts.P6 & P6(a), 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 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.