IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 18TH DAY OF AUGUST 2015/27TH SRAVANA, 1937

WP(C).No. 24142 of 2015 (P)

PETITIONER :

M/S. PERIYAR LATEX LTD.,
USHUS ARCADE, T.B JUNCTION, MUVATTUPUZHA
REPRESENTED BY MANAGING DIRECTOR
SAJIKUMAR A.N.

BY ADV. SRI.C.K.THANU PILLAI

RESPONDENT(S) :

1. **THE INSPECTING ASSISTANT COMMISSIONER**
   COMMERCIAL TAXES, MUVATTUPUZHA - 686 561.

2. **THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL**
   ERNAKULAM - 682 013.

3. **THE ASSISTANT COMMISSIONER**
   COMMERCIAL TAXES, SPECIAL CIRCLE
   PERUMBAVOOR - 683 542.

R1 TO R3 BY SR. GOVT. PLEADER SRI. R. RANJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 18-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Mn

...2/-

WP(C).No. 24142 of 2015 (P)

APPENDIX

PETITIONERS' EXHIBITS :

EXHIBIT P1. **COPY OF ORDER NO.32150349595-C/-2005-06 DATED 14.12.10 ISSUED BY THE 3RD RESPONDENT.**

EXHIBIT P2. **COPY OF ORDER NO.KVAT-3823/2012 DATED 21.1.14 ISSUED BY THE DEPUTY COMMISSIOENR (APPEAL), ERNAKULAM.**

EXHIBIT P3. **COPY OF APPEAL MEMORANDUM DATED 11.4.14 FILED BEFORE THE 2ND RESPONDENT.**

EXHIBIT P4. **COPY OF ORDER NO.32150349595/05-06 DATED 20.4.15 ISSUED BY THE 3RD RESPONDENT.**

EXHIBIT P5. **COPY OF NOTICE NO.RRC-1/13-14/B1-493/13 DATED 5.4.13 ISSUED BY THE IST RESPONDENT.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 24142 of 2015

Dated this the 18th day of August, 2015

JUDGMENT

The petitioner, as against the assessment order for the year 2005-06, has filed an appeal. The assessment order has been issued on 14.12.2010. The petitioner has now been served with the revenue recovery proceedings.

2. Considering the facts and the circumstances, the following directions are issued :

i) The Appellate Authority shall verify whether there is a delay in this matter.

ii) If there is a delay, an opportunity should be given to the petitioner to file an application for condonation of delay.

iii) The petitioner shall also move before the Appellate Authority for a stay application within two weeks from today.

iv) The Appellate Authority shall dispose the stay application within outer limit for a period of two months.

v) Till the disposal of the application, the revenue recovery proceedings shall be deferred.

The writ petition is disposed of as above.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

bpr