

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 10TH DAY OF AUGUST 2015/19TH SRAVANA, 1937

WP(C).No. 24173 of 2015 (V)

PETITIONER :

**P.K. CONSTRUCTIONS, SPACE MALL, NEAR MARKAZ COMPLEX,
MAVOOR ROAD, KOZHIKODE - 673006 REPRESENTED BY ITS
MANAGING PARTNER P. SHAIBU.**

**BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P NAIR**

RESPONDENTS :

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 695033.**
- 2. THE COMMERCIAL TAX OFFICER, WORKS CONTRACT
COMMERCIAL TAXES, KOZHIKODE - 673006.**
- 3. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE - 673006.**
- 4. THE SALES TAX OFFICER RECOVERY
O/O. DEPUTY COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE - 673006.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE
DT 15/5/2015 ISSUED BY THE R2 FOR THE PERIOD 2012-2013.**
- P2: COPY OF THE APPEAL DT 13/7/2015 FILED BY THE PETITIONER FOR THE
PERIOD 2012-13.**
- P3: COPY OF THE PETITION DT 13/7/2015 FOR ADVANCE HEARING & STAY OF
COLLECTION OF TAX & INTEREST FOR THE YEAR 2012-13.**
- P4: COPY OF REVENUE RECOVERY NOTICE DT 4/8/2015 ISSUED BY THE R4 FOR
RECOVERY OF THE AMOUNT OF TAX, INTEREST & COLLECTION CHARGES
RS. 1,06,954/- DEMANDED FOR THE YEAR 2012-13.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24173 of 2015

Dated this the 10th day of August, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2012-13 passed by the 2nd respondent. The petitioner has preferred Ext.P2 appeal along with Ext.P3 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 3rd respondent to consider Ext.P3 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.P4 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.