

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. 24176 of 2015 (V)

PETITIONER :

**P.K.CONSTRUCTIONS,
SPACE MALL, NEAR MARKAZ COMPLEX,
MAVOOR ROAD, KOZHIKODE-673 006,
REPRESENTED BY ITS MANAGING PARTNER P.SHAIBU.**

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

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 033.**
- 2. THE COMMERCIAL TAX OFFICER, WORKS CONTRACT,
COMMERCIAL TAXES, KOZHIKODE-673 006**
- 3. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES OFFICE,
KOZHIKODE-673 006**
- 4. THE SALES TAX OFFICER RECOVERY,
O/O. DEPUTY COMMISSIONER, COMMERCIAL TAXES DEPARTMENT,
KOZHIKODE-673 006.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

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

sts

WP(C).NO.24176/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE PENALTY ORDER ALONG WITH DEMAND NOTICE DATED 15/05/2015 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2011-12**
- P2 COPY OF THE APPEAL DATED 13/07/2015 FILED BY THE PETITIONER FOR THE PERIOD 2011-12 BEFORE THE 3RD RESPONDENT.**
- P3 COPY OF THE PETITION TO STAY COLLECTION OF TAX AND INTEREST FOR THE YEAR 2011-12 DATED 13/07/2015 FILED BEFORE THE 3RD RESPONDENT.**
- P4 COPY OF THE REVENUE RECOVERY NOTICE DATED 04/08/2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX INTEREST & COLLECTION CHARGES OF RS.3,89,667/- DEMANDED FOR THE YEAR 2011-12**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24176 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 2011-12 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.