

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. 24192 of 2015 (Y)

PETITIONER(S):

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

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

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 ASSISTANT COMMISSIONER(APPEALS),
COMMERCIAL TAXES, KOZHIKODE 673 006.**
- 4. THE SALES TAX OFFICER RECOVERY,
O/O.DEPUTY COMMISSIONER, COMMERCIAL TAXES DEPARTMENT,
KOZHIKODE 673 006.**

BY 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:**

PJ

WP(C).No. 24192 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND
NOTICE DATED 15/5/2015 ISSUED BY THE 2ND RESPONDENT FOR THE
PERIOD 2011-12**
- EXHIBIT P2 TRUE COPY OF THE APPEAL DATED 13/7/2015 FILED BY THE
PETITIONER FOR THE PERIOD 2011-12**
- EXHIBIT P3 TRUE COPY OF THE PETITION DATED 13/7/2015 FOR STAY OF
COLLECTION OF TAX & INTEREST FOR THE YEAR 2011-12**
- EXHIBIT P4 TRUE COPY OF REVENUE RECOVERY NOTICE DATED 4/8/2015
ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT
OF TAX & INTEREST OF RS.2,34,945/- DEMAND FOR THE YEAR 2011-12**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24192 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.