

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. 24225 of 2015 (C)

PETITIONER :

**M/S. JOSEPH STEELS
1/1120, WADAKKANCHERY ROAD, KUNNAMKULAM
THRISSUR DISTRICT – 680503.**

BY ADV. SRI.TOMSON T. EMMANUEL

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, KUNNAMKULAM,
THRISSUR – 680 503.**
- 2. ASSISTANT COMMISSIONER (APPEALS)
COMMERCIAL TAXES, POOTHOL, THRISSUR – 680 003.**
- 3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, POOTHOL, THRISSUR – 680 003.**

R1 YO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

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APPENDIX

PETITIONERS' EXHIBITS :

- EXT. P1: COPY OF ORDER DATED 28.02.2013 FOR 11-12 COMPLETED BY 1ST RESPONDENT WITHOUT CONSIDERING MANUAL RETURN FILED BY PETITIONER U/S. 22(10) FOR APRIL TO NOVEMBER 2011, FOR WANT OF REVISED RETURN FACILITY.
- EXT. P2: COPY OF JUDGMENT DATED 03.04.2013 OF THIS HON'BLE COURT IN WPC.NO. 8716/13 QUASHING EXT. P1 ORDER.
- EXT. P3: COPY OF ORDER DATED 14.03.2014 COMPLETED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11 UNDER THE KVAT ACT, ON THE BASIS OF DIFFERENCE BETWEEN CLOSING STOCK UPLOADED AND AS PER AUDITED FINANCIAL STATEMENT.
- EXT. P3(a): COPY OF REVISED ORDER DATED 29.03.2014 COMPLETED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12 UNDER THE KVAT ACT, IN REINSTATING EXT P1 DEMAND.
- EXT. P4: COPY OF APPEAL DATED 11.04.2014 SUBMITTED BY PETITIONER BEFORE 2ND RESPONDENT, AGAINST EXT P3 ASSESSMENT.
- EXT. P4(a): COPY OF APPEAL DATED 16.04.2014 SUBMITTED BY THE PETITIONER BEFORE 2ND RESPONDENT AGAINST EXT P3 (a) ASSESSMENT.
- EXT. P5: COPY OF STAY PETITION DATED 11.04.2014 SUBMITTED ALONG WITH EXT P4 APPEAL BEFORE 2ND RESPONDENT.
- EXT. P5 (a): COPY OF STAY PETITION DATED 16.04.2014 SUBMITTED ALONG WITH EXT P4(a) APPEAL BEFORE 2ND RESPONDENT.
- EXT. P6: COPY OF NOITCE DATED 24.06.2014 U/S. 7 TO THE RR ACT, IN FORM NO.1 SERVED ON PETITIONER BY 3RD RESPONDENT, PURSUANT TO EXT P3 DEMAND.
- EXT. P6(a): COPY OF NOITCE DATED 24.06.2014 U/S. 7 TO THE RR ACT, IN FORM NO.1 SERVED ON PETITIONER BY 3RD RESPONDENT, PURSUANT TO EXT P3(a) DEMAND.
- EXT. P7: COPY OF JUDGMENT DATED 04.12.2014 IN WPC.NO.31176/2014 DIRECTING 2ND RESPONDENT TO PASS ORDERS IN EXT. P6 AND P6(a) STAY PETITIONS.

(Contd...)

WP(C).No. 24225 of 2015 (C)

**EXT. P8: COPY OF COMMON CONDITIONAL STAY ORDER DATED 06.05.2015
ISSUED BY 2ND RESPONDENT IN EXP P5 STAY PETITION, DIRECTING
TO SATISFY 10 % OF DISPUTED AMOUNT.**

**EXT.P8(a): COPY OF COMMON CONDITIONAL STAY ORDER DATED 06.05.2015
ISSUED BY 2ND RESPONDENT IN EXT P5(a) STAY PETITION,
DIRECTING TO SATISFY 20% OF DISPUTED AMOUNT**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24225 of 2015

Dated this the 10th day of August, 2015

J U D G M E N T

Petitioner impugning conditional orders passed in stay applications has approached this Court. The conditional orders for the years 2010-11 & 2011-12 are produced as Exts.P8 & P8(a).

2. The appellate authority considered the petitioner's case in detail for imposing the condition. There is no infirmity with the order.

3. However, learned counsel for the petitioner submits that the petitioner may be given some instalments to pay the entire amount ordered in Exts.P8 & P8(a) and also that the amount imposed may be reduced.

4. Considering the facts and circumstances, the petitioner is permitted to pay the entire amount in two instalments starting from 20.08.2015 followed by similar instalment on or before 20.09.2015.

The conditional order is modified as above. Coercive steps shall be deferred in tune with the above directions. This writ petition is disposed of accordingly.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.