IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 19TH DAY OF AUGUST 2015/28TH SRAVANA, 1937

WP(C).No. 24314 of 2015 (L)
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PETITIONER(S):

M/S. S.N. SPICES,
POOPPALLIKKAVU, S.L PURAM P.O, CHERTHALA,
ALAPPUZHA 688 523, REPRESENTED BY ITS
MANAGING PARTNER SEBASTIAN N.C.

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S):
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1. **THE COMMERCIAL TAX OFFICER- II, CHERTHALA,**
   COMMERCIAL TAXES, CHERTHALA 688 524.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ASRAMAM P.O, KOLLAM 691 002.

3. **THE DEPUTY TAHSILDAR (RR),**
   TALUK OFFICE, CHERTHALA 688 524.

BY GOVERNMENT PLEADER SRI. GIKKU JACOB

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 24314 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS

P1	**TRUE COPY OF THE ANNUAL RETURN E-FILED ON 06-08-2014 FOR THE YEAR 2013-14**
P2	**TRUE COPY PENALTY ORDER DATED 03-10-2013 ISSUED U/S 47(6) OF THE KVAT ACT BY 1ST RESPONDENT TO THE PETITIONER**
P3	**TRUE COPY OF THE APPEAL PETITION DATED 21-02-2014 FILED BEFORE 2ND RESPONDENT**
P4	**TRUE COPY OF THE ASSESSMENT ORDER DATED 30-12-14 FOR THE YEAR 2013-14 ISSUED U/S. 25(1) OF THE KVAT ACT BY 1ST RESPONDENT TO THE PETITIONER**
P5	**TRUE COPY OF APPEAL MEMORANDUM DTD 18-02-2015 CHALLENGING EXT.P4 ASSESSMENT ORDER SUBMITTED BEFORE 2ND RESPONDENT BY THE PETITIONER**
P6	**TRUE COPY OF INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY DATED 18-02-2015 FILED BEFORE 2ND RESPONDENT BY THE PETITIONER**
P7	**TRUE COPY OF RR NOTICE DATED 17-04-15 FOR 2013-14 ISSUED BY 3RD RESPONDENT TO THE PETITIONER**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 24314 of 2015

Dated this the 19th day of August, 2015

JUDGMENT

The petitioner, as against assessment order, has preferred an appeals and the same is pending before the 2nd respondent. The assessment is essentially based on the penalty orders. The penalty order is under challenge before the Appellate Authority-2nd respondent and the same is pending.

2. The petitioner has been served with the demand notice under the Revenue Recovery Act for demanding the amount due under the assessment order.

In view of the fact that the appeals against penalty order and assessment order are pending before the same Authority, the 2nd respondent is directed to dispose the appeals together. Till the disposal of the appeals as above, recovery proceedings based on assessment order shall be deferred. The appeals shall be disposed of within a period of three months, after issuing notice to the petitioner.

The writ petition is disposed of as above.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

bpr