

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 12TH DAY OF AUGUST 2015/21ST SRAVANA, 1937

WP(C).No. 24425 of 2015 (C)

PETITIONER :

**M/S. C.MAMMOOTTY & COMPANY
O.V ROAD, THALASSERY
REPRESENTED BY ITS MANAGING PARTNER, C.FAZIL.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENTS :

- 1. THE INTELLIGENCE OFFICER (INVESTIGATION BRANCH)
DEPARTMENT OF COMMERCIAL TAXES, KANNUR 670 004.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWERS, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM 695 002.**

**R1 & R2 BY SENIOR GOVERNMENT PLEADER
SMT. SHOBA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: COPY OF THE PENALTY ORDER FOR THE YEAR 2012-13 DATED 3.9.14
PASSED BY IST RESPONDENT.**

**EXHIBIT P2: COPY OF THE ORDER PASSED BY THE DEPUTY COMMISSIONER,
KANNUR, DATED 9.7.15.**

**EXHIBIT P3: COPY OF THE REVISION PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 3.8.15.**

**EXHIBIT P4: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 3.8.15.**

**EXHIBIT P5: COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY IST
RESPONDENT DATED 3.9.14.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24425 of 2015

Dated this the 12th day of August, 2015

J U D G M E N T

Being aggrieved of Ext.P1 penalty order passed by the 1st respondent in respect of the assessment year 2012-13, the petitioner filed an appeal. The 1st revisional authority considered the appeal and passed Ext.P2. Aggrieved by the same, the petitioner preferred Ext.P3 along with Ext.P4 petition for stay, which are pending consideration before the 2nd respondent. The grievance of the petitioner is that, without any regard to the pendency of the above proceedings, the respondents are proceeding with coercive steps, which hence is sought to be intercepted by this Court.

2. Heard the learned Government Pleader as well.

3. Considering the facts and circumstances, the 2nd respondent is directed to pass appropriate orders on Ext.P4 petition for stay, in accordance with law, as expeditiously as possible, at any rate, within two months from the date of receipt of a copy of this judgment. Coercive proceedings pursuant to Ext.P5 shall be kept in abeyance till such time.

The Writ Petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.