

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. 24501 of 2015 (K)

PETITIONER :

**M/S.MANKO NATURAL FLAVOURS AND EXTRACTS (P) LTD.,
KINFRA PARK, KORATTY,
REPRESENTED BY ITS AUTHORISED SIGNATORY ANEESH T.B.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPT. OF COMMERCIAL TAXES, CHALAKUDY -680 307.**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPT. OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
POOTHOLE, THRISUR- 680 004.**
- 3. THE INSPECTING COMMISSIONER,
DEPT. OF COMMERCIAL TAXES, IRINJALAKUDA- 680 121.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

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

sts

WP(C).No. 24501 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1- TRUE COPY OF THE ASSESSMENT ORDER 32080829332/2013-2014 DATED 30.6.15 FOR THE YEAR 2013-14
- P2- TRUE COPY OF THE APPEAL DATED 25.7.2015
- P3- TRUE COPY OF THE STAY PETITON DATED 25.7.2015
- P4- TRUE COPY OF THE EARLY HEARING PETITON DATED 25.7.15
- P5- TRUE COPY OF THE H FORM NO.27061557267428 DATED 29.6.2015
- P5(A)- TRUE COPY OF THE H FORM NO. H1-00023280 DATED 2.7.15
- P6- TRUE COPY OF THE C FROM NO.27071517884671 DATED 6.7.15

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.24501 of 2015

Dated this the 12th day of August, 2015

JUDGMENT

The petitioner, impugning Ext.P1 assessment order, filed Ext.P2 appeal before the second respondent. The petitioner also filed Ext.P3 stay application.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of the stay application, all recovery proceedings based on the assessment order shall be kept in abeyance. The petitioner is free to raise all these contentions including 'C Form' receipts before the Appellate Authority while moving the application for stay.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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