

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 13TH DAY OF AUGUST 2015/22ND SRAVANA, 1937

WP(C).No. 24620 of 2015 (B)

PETITIONER:

**S MANIYAN,
SRI VINAYAKAN TRADERS,
WEST YAKKARA, PALAKKAD.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE ASST.COMMISSIONER(ASSESSMENT)
COMMERCIAL TAXES SPECIAL CIRCLE,
PALAKKAD - 678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM - 682 013.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT P1. COPY OF ASSESSMENT (VAT) ORDER ISSUED BY THE
1ST RESPONDENT DATED 13.7.15.
- EXT. P1(A). COPY OF ASSESSMENT (CST) ORDER ISSUED BY THE
1ST RESPONDENT DATED 13.7.15.
- EXHIBIT P2. COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT(VAT) DATED 11.8.15.
- EXT. P2(A). COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT (CST) DATED 11.8.15.
- EXHIBIT P3. COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT (VAT) DATED 11.8.15.
- EXT. P3(A). COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT(CST) DATED 11.8.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.24620 of 2015

Dated this the 13th day of August, 2015

JUDGMENT

The petitioner, as against assessment orders for the year 2010-2011 under the Kerala Value Added Tax Act and the Central Sales Tax Act, has preferred Ext.P2 series of appeals. The petitioner also moved an application for stay.

2. The petitioner has approached this Court on account of blocking the online facility for non-payment of the demand under the assessments.

3. Taking note of the fact that the petitioner has preferred appeals, the following directions are issued:

- i. The appeals shall be disposed of within a period of four months after issuing notice to the petitioner.
- ii. The recovery proceedings initiated against the petitioner shall be deferred on condition that he remits Rs.1 lakh in two instalments.

iii. The first instalment shall be paid on before 25.8.2015 and the second instalment shall be paid on or before 25.9.2015.

iv. The respondents are directed to restore the facility forthwith if it is blocked for the purpose of Exts.P1 and P1(a) assessment orders.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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