

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 24794 of 2015 (Y)

PETITIONER(S):

**ONSHORE CONSTRUCTION COMPANY (P) LTD.,
(HEAD OFFICE AT LBS MARG, VIKHROLI (W),
MUMBAI-400 083), BRANCH AT KOKATU HOUSE,
DOOR NO.68, VADAVUCODE, AMBALAMUGHAL,
PIN-682 302, (REPRESENTED BY MR.AJAY SITARAM LAD,
MANAGER-TAXATION).**

**BY ADVS.SRI.K.N.SREEKUMARAN,
SRI.P.D.UNNIKKANNAN NAIR,
SMT.V.P.SEENA DEVI.**

RESPONDENT(S):

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, AMARAVILA,
THIRUVANANTHAPURAM DISTRICT-695 001.**
- 2. SALES TAX OFFICER (ENQUIRY),
O/O. THE DEPUTY COMMISSIONER,
THIRUVANANTHAPURAM-695 001.**
- 3. SENIOR MANAGER,
VIJAYA BANK, 289, EMCA MARG,
FORT, MUMBAI-400 001.**

**R1 & R2 BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.
R3 BY ADV. SMT.LATHA KRISHNAN, SC.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1 : TRUE COPY OF THE BANK GUARANTEE BEARING NO.5007IBGIS140160
DATED 24-02-2014 ISSUED BY THE 3RD RESPONDENT.**
- P2 : TRUE COPY OF THE INTIMATION LETTER VTET B4-755/14-15
DATED 05-08-2015 ISSUED BY THE 2ND RESPONDENT TO THE
3RD RESPONDENT.**
- P3 : TRUE COPY OF THE ORDER NO.CTET.B4755/14-15 DATED 20-05-2015
ISSUED BY THE 2ND RESPONDENT ALONG WITH COVERING LETTER
TO THE AUTHORIZED REPRESENTATIVE OF THE PETITIONER.**

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.24794 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

The petitioner apprehending encashment of bank guarantee furnished pending proceedings under Section 47(6) of the Kerala Value Added Tax Act, have approached this Court. It is admitted that final order has been passed and the petitioner preferred an appeal.

In that view of the matter, the Bank guarantee shall not be enforced for a period of two months. If the petitioner files an application for stay before the Appellate Authority, that shall be considered within an outer limit of two months.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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