

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 18TH DAY OF AUGUST 2015/27TH SRAVANA, 1937

WP(C).No. 25016 of 2015 (B)

PETITIONER:

**P. KOYA,
PROPRIETOR, RIYAS WOOD INDUSTRIES,
RAMANATTUKARA, KOZHIKODE- 673 633.**

**BY ADVS.SRI.T.G.MADHAVANUNNI,
SRI.C.S.ARUN SHANKAR,
SMT.REVATHY P.NAIR.**

RESPONDENTS:

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695 033.**
- 2. THE COMMERCIAL TAX OFFICER,
V CIRCE, COMMERCIAL TAXES, KOZHIKODE -673 006.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES OFFICE, KOZHIKODE- 673 006.**
- 4. THE SALES TAX OFFICER (RECOVERY),
O/O. DEPUTY COMMISSIONER,
COMMERCIAL TAXES OFFICE, KOZHIKODE- 673 006.**

BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1:- TRUE COPY OF THE PENALTY ORDER ALONG WITH DEMAND NOTICE DATED 30/03/2015 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2014-15.
- P2:- TRUE COPY OF THE APPEAL DTD. 06/05/2015 FILED BY THE PETITIONER FOR THE PERIOD 2014-15 BEFORE THE 3RD RESPONDENT.
- P3:- TRUE COPY FO THE PETITION FOR STAY OF COLLECTION OF TAX FOR THE YEAR 2014-15 DTD. 06/05/2015 FILED BY THE 3RD RESPONDENT.
- P4:- TRUE COPY OF REVENUE RECOVERY NOTICE DTD. 10/08/2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX & INTEREST RS.2,90,594/-DEMANDED FOR THE YEAR 2014-15.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 25016 of 2015

Dated this the 18th day of August, 2015

J U D G M E N T

The petitioner as against audit assessment has preferred Ext.P2 appeal before the 3rd respondent. Petitioner also moved Ext.P3 petition for stay.

2. In that view of the matter, the 3rd respondent is directed to consider the Ext.P3 within two months, after notice of the petitioner. Till such time, all the coercive proceedings shall be kept in abeyance.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.