

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. 25029 of 2015 (C)

PETITIONER(S):

**N. RAVEENDRAN ACHARY,
PROPRIETOR, SOUTHERN METAL CORPORATION, THIRUVAMBADY,
ALAPPUZHA-688 003.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
FIRST CIRCLE, CIVIL STATION, ALAPPUZHA-688 001.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOTTAYAM - 686 001.**

BY SENIOR GOVERNMENT 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:**

msv/

WP(C).No. 25029 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT-P1: COPY OF ASSESSMENT ORDER DATED 20.04.2012 ISSUED BY THE
1ST RESPONDENT FOR THE YEAR 2013-14.**

**EXHIBIT-P2: COPY OF THE ORDER DATED 31.12.2013 OF THE DY. COMMISSIONER
(APPEALS), KOLLAM.**

EXHIBIT-P3: COPY OF APPEAL MEMORANDUM AGAINST EXT.P2.

EXHIBIT-P4: COPY OF PETITION FOR STAY FILED IN EXT.P3 APPEAL.

**EXHIBIT-P5: COPY OF STAY ORDER DATED 12.06.2015 ISSUED BY THE
2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msv/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.25029 of 2015

Dated this the 18th day of August, 2015

JUDGMENT

The petitioner, impugning conditional order of stay passed by the Appellate Tribunal in a second appeal, has approached this Court.

2. The petitioner raised various contentions challenging the order. The main contention is that the Assessing Authority as well as the first Appellate Authority are erred by making an addition of 50% to the conceded turnover.

3. Therefore, it is submitted that the Tribunal ought to have weighed the above contention before imposing condition. It is to be noted that the Tribunal considered the only question of stay as per the impugned order. The sustainability of the petitioner's contention has to be redressed during the final hearing. The Tribunal order is supported with reasons for imposing condition.

In that view of the matter, there is no infirmity with the order. However, considering the financial constraints of the petitioner, the

impugned order is modified as payment of Rs.1 lakh in two instalments. The first instalment shall be paid on or before 05.09.2015 and the second instalment shall be paid on or before 25.9.2015. The petitioner shall abide by all other conditions.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

In