

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. 25138 of 2015 (N)

PETITIONER(S):

**JUSTIN N.,
PROPRIETOR, N.J. CONSTRUCTIONS, KOVOOR,
CHEVAYUR P.O, KOZHIKODE, PIN -673 017.**

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

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695 033.**
- 2. THE COMMERCIAL TAX OFFICER,
WORKS CONTRACT, COMMERCIAL TAXES,
KOZHIKODE -673 006.**
- 3. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE- 673 006.**
- 4. THE SALES TAX OFFICER (RECOVERY),
O/O DEPUTY COMMISSIONER, COMMERCIAL TAXES,
KOZHIKODE- 673 006.**
- 5. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE -673 006.**
- 6. THE CHIEF MANAGER,
UCO BANK, PALAYAM JUNCTION, KOZHIKODE- 673 001.**

**R1 TO R5 BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.
R6 BY ADV. SRI.GEORGE KARITHANAM VARGHESE, 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:-

- EXHIBIT P1** THE TRUE COPY OF THE ASSESSMENT ORDER DATED 10-03-2015 ALONG WITH THE DEMAND NOTICE PASSED BY THE 2ND RESPONDENT FOR THE PERIOD 2012-13.
- EXHIBIT P2** TRUE COPY OF THE APPEAL DATED 26-03-2015 FILED BY THE PETITIONER FOR THE PERIOD 2012-13.
- EXHIBIT P3** TRUE COPY OF THE PETITION DATED 26-03-2015 FOR STAY COLLECTION OF TAX & INTEREST FOR THE YEAR 2012-13
- EXHIBIT P4** TRUE COPY OF THE STAY ORDER DATED 20-04-2015 PASSED BY THE 3RD RESPONDENT.
- EXHIBIT P5** TRUE COPY OF REVENUE RECOVERY NOTICE DATED 12-05-2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX, INTEREST & COLLECTION CHARGE FOR THE YEAR 2012-13.
- EXHIBIT P6** THE TRUE COPY OF THE CHEQUE DATED 27-02-2015 OF UCO BANK FOR RS. 4,00,000/- REMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXHIBIT P7** THE TRUE COPY OF THE CHEQUE DATED 20-07-2015 OF UCO BANK FOR RS. 6,09,164/- REMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXHIBIT P8** THE TRUE COPY OF THE LETTER DATED 13-08-2015 ISSUED BY THE 6TH RESPONDENT.
- EXHIBIT P9** THE TRUE COPY OF THE PROHIBITORY ORDER DATED 12-08-2015 PASSED BY THE 5TH RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 25138 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

The petitioner is a registered dealer. He has preferred an appeal as per Ext.P2 as against assessment order. He was directed to remit 30% of the demand as per Ext.P4 and furnishing the security for the remainder.

2. It appears that the petitioner has deposited 30% of the demand and on account of failure to furnish security, the revenue recovery proceedings are initiated. In view of the fact that the appeal is pending, if the petitioner executes a simple bond for the remainder, the revenue recovery proceedings shall be deferred till the disposal of the appeal.

The writ petition is disposed of as above.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE