IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 19TH DAY OF AUGUST 2015/28TH SRAVANA, 1937

WP(C).No. 25266 of 2015 (G)

PETITIONER :

ROSBA SAREE CENTRE
MAIN ROAD, KOTTACHERRY, KANHANGD
KASARGODE,
REPRESENTED BY ITS PROPRIETRIX - P.A.ALEEMA.

BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA

RESPONDENT(S) :

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1. COMMERCIAL TAX OFFICER
OFFICE OF THE COMMERCIAL TAX OFFICER
HOSDURG - 671 312.

2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE - 673 001.

3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KASARGODE- 671 121.

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 25266 of 2015 (G)

APPENDIX

PETITIONERS' EXHIBITS :

EXHIBIT P1. COPY OF THE ASSESSMENT ORDER FOR THE RETURN PERIOD DECEMBER 2014 TO MARCH 2015 DATED 28.5.15.

EXHIBIT P2. COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE PERIODS DECEMBER 2014 TO MARCH 2015 DATED 4.6.15.

EXHIBIT P2(a) COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE PERIODS DECEBER 2014 TO MARCH 2015 DATED 4.6.15.

EXHIBIT P3. COPY OF THE CHALAN EVIDENCING THE REMITTANCE OF THE AMOUNT UNDER RULE 72A OF THE KERALA VALUE ADDED TAX RULES DATED 10.7.2015.

EXHIBIT P4. COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT FOR THE PERIODS DECEMBER 2014 TO MARCH 2015 DATED 31.7.15.

EXHIBIT P5. COPY OF THE STAY ORDER PASSED BY THE ASSISTANT COMMISSIONER (APPEALS) COMMERCIAL TAXES, KOZHIKDODE IN KVATA 133/15 (RETURN PERIOD APRIL 2014 - AUGUST 2014) DATED 19.2.15.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.25266 of 2015

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Dated this the 19th day of August, 2015

JUDGMENT

The petitioner has approached this Court challenging Ext.P5 order. The petitioner as against assessment of turnover tax, has preferred Ext.P2 appeal and Exts.P2(a) stay application before the second respondent.

In view of the pendency of Exts.P2(a) stay application, there shall be a direction to the second respondent to consider the same within two months after issuing notice to the petitioner. It is also open for the petitioner to reopen the similar orders issued by the Appellate Authority in respect of the other assessment return period. Till the disposal of the stay application, recovery proceedings shall be deferred.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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