

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 21ST DAY OF AUGUST 2015/30TH SRAVANA, 1937

WP(C) .No. 25720 of 2015 (L)

PETITIONER(S) :

SATHYAN AUDIOS,
XL/1260, T D ROAD, ERNAKULAM,
PIN - 682 011, REPRESENTED BY SRI A.G. PREMACHANDRAN,
PROPRIETOR.

BY ADVS.SRI.VIJAYAN. K.U.
SRI.K.V.VIMAL

RESPONDENT(S) :

-
1. COMMERCIAL TAX OFFICER IIIRD CIRCLE,
COMMERCIAL TAXES, ERNAKULAM,
KOCHI - 682 018.
 2. COMMERCIAL TAX OFFICER,
REVENUE RECOVERY,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
ERNAKULAM AT KAKKANAD, PIN - 682 030.
 3. DEPUTY COMMISSIONER (APPEALS) ,
COMMERCIAL TAXES, ERNAKULAM, KOCHI - 682 015.
 4. STATE OF KERALA,
REP BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.

BY SENIOR GOVERNMENT PLEADER SMT.SHOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
21-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT. P1:- TRUE COPY OF THE LEDGER ACCOUNT SHOWING PAYMENT OF SERVICE TAX FOR THE YEAR 2012-13 BY THE PETITIONER.

EXT. P2:- TRUE COPY OF THE NOTICE NO 32071784422/2012-13 DTD 6/11/2014 ISSUED BY THE 1ST RESPONDENT.

EXT. P3:- TRUE COPY OF THE OBJECTIONS SUBMITTED BY THE PETITIONER DTD 10/12/2014.

EXT. P4:- TRUE COPY OF THE FINALIZED ESCAPED ASSESSMENT ORDER FOR THE YEAR 2012-13 RAISED BY THE 1ST RESPONDENT.

EXT. P5:- TRUE COPY OF THE APPEAL FILED ON 18/6/2015 FOR THE YEAR 2012-13.

EXT. P6:- TRUE COPY OF THE COMMON ORDER DTD 19/1/2015 FOR THE PREVIOUS YEARS 2005-06 TO 2010-11 ISSUED BY THE ASSISTANT COMMISSIONER (APPEALS).

EXT. P7:- TRUE COPY OF THE RECOVERY NOTICE NO A5-2031/15 DTD 7/8/2015 ISSUED BY THE COMMERCIAL TAX OFFICER.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.25720 of 2015

Dated this the 21st day of August, 2015

JUDGMENT

The petitioner, impugning Ext.P4 assessment order for the year 2012-2013, have preferred Ext.P5 appeal. The petitioner submits that the issue, which is covered in the above assessment order has been decided in their favour in respect of the previous year as per Ext.P6 order of the Appellate Authority.

Therefore, this Court is of the view that the Appellate Authority while considering the stay application, shall advert to the above aspect. The Appellate Authority is directed to consider the stay application within two months after adverting to Ext.P6 order produced in this writ petition. 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

ln