

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. 25731 of 2015 (N)

PETITIONER(S) :

RAINBOW METALS,
T.D.ROAD, ERNAKULAM,
(REPRESENTED BY THE MANAGING PARTNER SRI.K.M.AHAMED IQBAL).

BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR
SMT.V.P.SEENA DEVI

RESPONDENT(S) :

1. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE -II,
ERNAKULAM 682 015.
2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM 682 015.
3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM 682 015.

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 ASSESSMENT ORDER NO.32070350632/2007-08 DATED 6/3/2015 ISSUED BY THE 1ST RESPONDENT.
- EXT. P2: TRUE COPY OF THE ASSESSMENT ORDER NO.32070350632/2008-09 DATED 6/3/2015 ISSUED BY THE 1ST RESPONDENT.
- EXT. P3: TRUE COPY OF THE APPEAL AGAINST EXT.P1 FILED BEFORE 2ND RESPONDENT ON 21/5/2015.
- EXT. P3 (A) : TRUE COPY OF THE STAY APPLICATION FILED IN EXT.P3 APPEAL BEFORE 2ND RESPONDENT ON 21/5/2015.
- EXT. P3 (B) : TRUE COPY OF THE EARLY APPLICATION FILED IN EXT.P3 APPEAL BEFORE 2ND RESPONDENT ON 21/5/2015.
- EXT. P4: TRUE COPY OF THE APPEAL AGAINST EXT.P2 FILED BEFORE 2ND RESPONDENT ON 21/5/2015.
- EXT. P4 (A) : TRUE COPY OF THE STAY APPLICATION FILED IN EXT.P4 APPEAL BEFORE 2ND RESPONDENT ON 21/5/2015.
- EXT. P4 (B) : TRUE COPY OF THE EARLY APPLICATION FILED IN EXT.P4 APPEAL BEFORE 2ND RESPONDENT ON 21/5/2015.
- EXT. P5: TRUE COPY OF THE DEMAND NOTICE BEARING NO.A5-1787/2015 DATED 02/07/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- EXT. P6: TRUE COPY OF THE DEMAND NOTICE BEARING NO.A5-1788/2015 DATED 02/07/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- EXT. P7: TRUE COPY OF THE COMMON STAY ORDER ISSUED BY THE 2ND RESPONDENT PER ORDER NO.KVATA 1151/2015 & 1152/2015 DATED 25/07/2015 ISSUED BY THE 2ND RESPONDENT.
- EXT. P8: TRUE COPIES OF THE ORDERS IN WP(C) 9153/2015 & 21230/2015 OF THIS HON'BLE COURT.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.25731 of 2015

Dated this the 21st day of August, 2015

JUDGMENT

The petitioner, challenging conditional order in the stay application filed in an appeal as against the assessment, have approached this Court.

2. The main contention of the petitioner is that the assessment itself is time barred and many similar matters are pending before this Court and all these matters, recovery is stayed.

Considering the above, the petitioner is granted absolute stay till the disposal of the appeal. The interim order to the extent of imposing condition, therefore, is set aside.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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