

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. 25942 of 2015 (P)

PETITIONER :

**SREEJESH B.KRISHNAN,
PROPRIETOR, M/S. BTC CEEMART,
PALARIVATTOM, KOCHI-25.**

**BY ADVS.SRI.P.S.SOMAN
SMT.T.RADHAMANY**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
2ND CIRCLE, KALAMASSERY-682 030**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, ERNAKULAM-682 029**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, ERNAKULAM, PIN-682 029**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

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

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 DATED 27/02/2015 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- P2 COPY OF THE AUDIT STATEMENTS IN FORM 13 & 13A FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE YEAR 2012-13**
- P3 COPY OF THE TRIBUNAL ORDER IN TA (VAT) NO.1234/2012 DATED 30/09/2014**
- P4 COPY OF THE RETURN FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE MONTH OF JUNE 2014.**
- P5 COPY OF THE RETURN FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE MONTH OF JULY 2014.**
- P6 COPY OF THE RETURN FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE MONTH OF AUGUST 2014**
- P7 COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF JUNE 2014 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- P8 COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF JULY 2014 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- P9 COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF AUGUST 2014 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- P10 COPY OF THE APPEAL FOR THE YEAR 2012-13 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015.**
- P11 COPY OF THE APPEAL FOR THE MONTH OF JUNE 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015**
- P12 COPY OF THE APPEAL FOR THE MONTH JULY 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015**
- P13 COPY OF THE APPEAL FOR THE MONTH OF AUGUST 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015**
- P14 COPY OF THE PETITION FOR URGENT HEARING FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE YEAR 2012-13**
- P15 COPY OF THE PETITION FOR URGENT HEARING FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE MONTH OF JUNE 2014**
- P16 COPY OF THE PETITION FOR URGENT HEARING FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE MONTH OF JULY 2014.**

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- P17 COPY OF THE PETITION FOR URGENT HEARING FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE MONTH OF AUGUST 2014
- P18 COPY OF THE PETITION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE YEAR 2012-13
- P19 COPY OF THE PETITION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE MONTH OF JUNE 2014.
- P20 COPY OF THE PETITION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE MONTH OF JULY 2014.
- P21 COPY OF THE PETITION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 13/07/2015 FOR THE MONTH OF AUGUST 2014.
- P22 COPY OF THE REVENUE RECOVERY NOTICE DATED 02/07/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- P23 COPY OF THE STAY ORDER FOR THE YEAR 201213 DATED 27/07/2015 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- P24 COPY OF THE STAY ORDER FOR THE MONTH OF JUNE, JULY AND AUGUST 2014 DATED 28/07/2015 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A. MUHAMED MUSTAQUE, J

W.P.(C).No. 25942 of 2015

Dated this the 21st day of August, 2015

JUDGMENT

The petitioner has approached this Court challenging conditional order of stay in appeal filed against two assessment orders. Ext.P23 and P24 are the orders.

2. The petitioner's case is that their main arguments have not been adverted and the Appellate Authority ought not to have imposed the condition. It is further submitted that the Appellate Authority, erred in imposing condition.

3. I do not find any infirmity with the order. It is a well considered order and supported with reasons. Therefore, this Court is of the view that the authority is justified in imposing conditions. However, taking note of the contention of the petitioner, the condition is modified as a payment of Rs.2 lakhs in three instalments as following dates 05.09.2015, 05.10.2015 and 05.11.2015.

The appeal shall be disposed with a period of four months.

The writ petition is disposed of as above. No costs.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE