

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 21ST DAY OF DECEMBER 2015/30TH AGRAHAYANA, 1937

WP(C).No. 38717 of 2015 (L)

PETITIONER :

**M/S. HOTEL CHANAKYA, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER,
SATHEESH KUMAR P.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENTS :

- 1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD-678001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM - 682015.**

R1 & R2 BY GOVERNMENT PLEADER SRI. R. RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER PASSED BY R1 FOR THE YEAR 2013-14
DT 18/11/2015.
- P2: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2
DT 10/12/2015.
- P3: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
DT 10/12/2015.
- P4: COPY OF THE DEMAND NOTICE IN FORM NO. 13 ISSUED BY R1.
- P5: COPY OF THE DEMAND NOTICE IN FORM NO. 24 ISSUED BY R1 FOR THE
DT 18/11/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

K.VINOD CHANDRAN, J

W.P.(C).No. 38717 of 2015

Dated this the 21st day of December, 2015

J U D G M E N T

Ext.P1 is the assessment order passed against the petitioner for the years 2013-14. Against this order, petitioner filed Ext.P2 appeal, which is accompanied by Ext.P3 stay petition before the 2nd respondent. The appeal and the stay petitions are pending before the 2nd respondent. In the meanwhile, it is alleged, coercive proceedings have been threatened as per Exts.P4 and P5. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that the appellate authority, the 2nd respondent herein, shall dispose of Ext.P3 stay application within a period of one month from today and the coercive proceedings be stayed until such orders are passed; which order shall determine the matter thereafter.

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3. Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

Writ petition is disposed of. No costs.

Sd/-
K.VINOD CHANDRAN,
Judge

jma //true copy//

P.A to Judge