

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.R. RAMACHANDRA MENON

TUESDAY, THE 30TH DAY OF SEPTEMBER 2014/8TH ASWINA, 1936

WP(C).No. 25424 of 2014 (C)  
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PETITIONER(S):  
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M/S. KANDANKUTTY & SONS  
SEA QUEEN HOTEL, BEACH ROAD,  
KOZHIKODE - 673 001,  
REPRESENTED BY ITS MANAGING PARTNER, AJAIKUMAR.

BY ADVS. SRI. THOMAS ABRAHAM  
DR. K.P. PRADEEP

RESPONDENT(S):  
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1. STATE OF KERALA  
REPRESENTED BY ITS PRINCIPAL SECRETARY TO TAXES  
GOVERNMENT SECRETARIAT  
THIRUVANANTHAPURAM - 695 001.
2. ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE -1,  
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE - 673 001.
3. DEPUTY TAHSILDAR (RR),  
DEPARTMENT OF REVENUE, TALUK OFFICE  
KOZHIKODE - 673 001.
4. DEPUTY COMMISSIONER (APPEALS)  
DEPARTMENT OF COMMERCIAL TAXES  
COMMERCIAL TAXES COMPLEX, ERINJIPALAM  
KOZHIKODE - 673 003.

BY SR. GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-09-2014, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

SKS

APPENDIX

PETITIONER(S)' EXHIBITS

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EXHIBIT P1: COPY OF THE ASSESSMENT ORDER NO.32110654342/2008-09 KGST DATED 12/3/2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

EXHIBIT P1(A): COPY OF THE ASSESSMENT ORDER NO.32110654342/2010-11 KGST DATED 11/2/2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

EXHIBIT P1(B): COPY OF THE ASSESSMENT ORDER NO.32110654342/2011-12 KGST DATED 22/2/2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

EXHIBIT P1(C): COPY OF THE ASSESSMENT ORDER NO.32110654342/2012-13 KGST DATED 22/2/2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

EXHIBIT P2: COPY OF THE APPEAL FILED FOR THE YEAR 2008-09 PENDING BEFORE THE 4TH RESPONDENT.

EXHIBIT P2(A): COPY OF THE APPEAL FILED FOR THE YEAR 2010-11 PENDING BEFORE THE 4TH RESPONDENT.

EXHIBIT P2(B): COPY OF THE APPEAL FILED FOR THE YEAR 2011-12 PENDING BEFORE THE 4TH RESPONDENT.

EXHIBIT P2(C): COPY OF THE APPEAL FILED FOR THE YEAR 2012-13 PENDING BEFORE THE 4TH RESPONDENT.

EXHIBIT P3: COPY OF THE STAY APPLICATION FILED IN EXT.P2 APPEAL FOR THE YEAR 2008-09 AND PENDING BEFORE THE 4TH RESPONDENT

EXHIBIT P3(A): COPY OF THE STAY APPLICATION FILED IN EXT.P2(A) APPEAL FOR THE YEAR 2010-11 AND PENDING BEFORE THE 4TH RESPONDENT

EXHIBIT P3(B): COPY OF THE STAY APPLICATION FILED IN EXT.P2(B) APPEAL FOR THE YEAR 2011-12 AND PENDING BEFORE THE 4TH RESPONDENT

EXHIBIT P3(C): COPY OF THE STAY APPLICATION FILED IN EXT.P2(C) APPEAL FOR THE YEAR 2012-13 AND PENDING BEFORE THE 4TH RESPONDENT

EXHIBIT P4: COPY OF THE RR NOTICE ISSUED UNDER SECTION 7-E/2014/3256/11/400 FOR THE YEAR 2008-09 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

EXHIBIT P4(A): COPY OF THE RR NOTICE ISSUED UNDER SECTION 34-E/2014/3256/11/400 FOR THE YEAR 2008-09 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

EXHIBIT P4(B): COPY OF THE RR NOTICE ISSUED UNDER SECTION 7-E/2014/3252/11/400 FOR THE YEAR 2010-11 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

EXHIBIT P4(C): COPY OF THE RR NOTICE ISSUED UNDER SECTION 34-E/2014/3252/11/400 FOR THE YEAR 2010-11 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

EXHIBIT P4(D):COPY OF THE RR NOTICE ISSUED UNDER SECTION 7-E/2014/3251/11/400 FOR THE YEAR 2011-12 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

EXHIBIT P4(E):COPY OF THE RR NOTICE ISSUED UNDER SECTION 34-E/2014/3251/11/400 FOR THE YEAR 2011-12 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

EXHIBIT P4(F):COPY OF THE RR NOTICE ISSUED UNDER SECTION 7-E/2014/3280/11/400 FOR THE YEAR 2012-13 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

EXHIBIT P4(G):COPY OF THE RR NOTICE ISSUED UNDER SECTION 34-E/2014/3280/11/400 FOR THE YEAR 2012-13 DATED 14/8/2014 ISSUED BY THE 3RD RESPONDENT

RESPONDENT(S)' EXHIBITS : NIL  
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//TRUE COPY//

P.A. TO JUDGE

SKS

**P.R. RAMACHANDRA MENON, J.**

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**W.P(C). No. 25424 of 2014**  
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**Dated this the 30<sup>th</sup> day of September, 2014**

**J U D G M E N T**

Being aggrieved of Ext.P1 series assessment orders passed by the second respondent, the petitioner has preferred Ext.P2 series appeals, along with Ext.P3 series petitions for stay, which are pending consideration before the fourth respondent. The grievance of the petitioner is that, without any regard to the pendency of the above proceedings, the respondents are proceeding with coercive steps, as borne by Ext.P4 series notices, which hence is sought to be intercepted by this Court.

2. Heard the learned Government Pleader as well.

3. Considering the facts and circumstances, the fourth respondent is directed to consider and pass appropriate orders on Ext.P3 series petitions for stay, in accordance with law, as expeditiously as possible, at any rate, within 'one month' from the date of receipt of a copy of this judgment. Coercive proceedings pursuant to Exts.P4 series notices, shall be kept in abeyance till such time.

The petitioner shall produce a copy of this judgment

along with a copy of this writ petition before the concerned respondent for further steps. The writ petition is disposed of as above.

Sd/-

**P.R. RAMACHANDRA MENON,  
JUDGE.**

Pn