

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 31ST DAY OF JANUARY 2017/11TH MAGHA, 1938

WP(C).No. 3068 of 2017 (G)

PETITIONER:

M/S. BHIMA JEWELLERS,
MYSORE ROAD, SULTHAN BATHERY,
WAYANAD,
REPRESENTED BY ITS MANAGING PARTNER
G. BALACHANDRA KIRAN.

BY ADVS.SRI.K.P.ABDUL AZEES
SMT.SHOBA ANNAMMA EAPEN
SMT.T.ARCHANA
SRI.K.VINEESH

RESPONDENT(S) :

1. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KALPETTA,
WAYANAD-673121.
2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOZHIKODE-673601.
3. THE COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM-695001.

BY GOVERNMENT PLEADER SRI V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31-01-2017, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.V.

APPENDIX

PETITIONER(S) ' EXHIBITS

- P1 THE TRUE COPY OF ORDER FOR THE YEAR 2012-13 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, KALPETTA, WAYANAD.
- P2 THE TRUE COPY OF ORDER FOR THE YEAR 2013-14 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, KALPETTA, WAYANAD.
- P3 THE TRUE COPY OF ORDER FOR THE YEAR 2014-15 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, KALPETTA, WAYANAD
- P4 THE TRUE COPY OF ORDER FOR THE YEAR 2015-16 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, KALPETTA, WAYANAD
- P5 THE TRUE COPY OF COMMON APPELLATE ORDER IN VATA 920/16, 921/16, 1069/16, PASSED BY DEPUTY COMMISSIONER APPEALS, KOZHIKODE.
- P6 THE TRUE COPY OF APPEAL MEMORANDUM FOR THE YEAR 2012-13 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE
- P7 THE TRUE COPY OF APPEAL MEMORANDUM FOR THE YEAR 2013-14 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE.
- P8 THE TRUE COPY OF APPEAL MEMORANDUM FOR THE YEAR 2014-15 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE.
- P9 THE TRUE COPY OF APPEAL MEMORANDUM FOR THE YEAR 2015-16 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE.
- P10 THE TRUE COPY OF PETITION FOR STAY FOR THE YEAR 2012-13 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE.
- P11 THE TRUE COPY OF PETITION FOR STAY FOR THE YEAR 2013-14 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE.
- P12 THE TRUE COPY OF PETITION FOR STAY FOR THE YEAR 2014-15 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE.
- P13 THE TRUE COPY OF PETITION FOR STAY FOR THE YEAR 2015-16 FILED BEFORE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE.

WPC 3068 OF 2017:

P14 THE TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY THE
 INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES,
 KALPETTA, WAYANAD

RESPONDENT(S) ' EXHIBITS NIL

/TRUE COPY/

P.A.TO JUDGE

K.V.

K. VINOD CHANDRAN, J.

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W.P.(C)No.3068 of 2017 - G

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Dated this the 31st day of January, 2017

J U D G M E N T

Exts.P1 to P4 are the assessment orders passed against the petitioner for the year 2012-13 to 2015-16. Against these orders, petitioner filed Exts.P6 to P9 appeals, which are accompanied by Exts.P10 to P13 stay petitions before the 2nd respondent. Appeals and stay petitions are pending before the 2nd respondent. In the meanwhile, coercive proceedings have been initiated. 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 Exts.P10 to P13 stay applications, within a period of two months from today and the coercive proceedings be stayed

W.P.(C)No.3068/2017

until such orders are passed, which order shall determine the matter thereafter.

The writ petition is disposed of.

Sd/-

**K. VINOD CHANDRAN,
JUDGE**

SB/31/01/2017

// true copy //

P.A to Judge