

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 31ST DAY OF JULY 2017/9TH SRAVANA, 1939

WP(C).No. 25231 of 2017 (D)

PETITIONER :

**P.D.ANTONY, PROPRIETOR,
M/S. STAINS TRADING COMPANY,
JEWS STREET, ERNAKULAM.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SMT.K.HYMAVATHY**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, IIND CIRCLE,
ERNAKULAM, KOCHI -682 015**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, KOCHI -682 015**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM,
KAKKANAD- 682 030**

BY GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31-07-2017, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 25231 of 2017 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
RESPONDENT FOR THE YEAR 2013-14 DATED 17-02-2017**
- EXHIBIT P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 24-04-2017**
- EXHIBIT P3 TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT DATED 24-04-2017**
- EXHIBIT P4 TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 24-04-2017**
- EXHIBIT P5 TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2013-14 DATED 12-07-2017**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

K. VINOD CHANDRAN, J

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W.P(C) No. 25231 of 2017- D

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Dated this the 31st day of July, 2017

J U D G M E N T

Ext.P1 is the assessment order passed against the petitioner for the assessment year 2013-14. Against which, petitioner filed Ext.P2 appeal, which is accompanied by Ext.4 stay petition and also Ext.P3 application to condone six days' delay in filing appeal, before the 2nd respondent. Appeal and stay petition 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, consider and dispose of Ext.P4 stay application as also Ext.P3 delay

condonation application, within a period of two months from the date of receipt of a certified copy of this judgment and the coercive proceedings be stayed until such orders are passed, which order shall determine the matter thereafter. The consideration is also to be made keeping in mind proviso to Section 55(4) of the Kerala Value Added Tax Act, 2003.

The writ petition is disposed of without any observation on merits and keeping in abeyance the recovery till such time as the directions herein are complied with by the appellate authority, whose orders shall determine the further steps thereafter.

Sd/-

**K. VINOD CHANDRAN,
JUDGE**