

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 28TH DAY OF JUNE 2019 / 7TH ASHADHA, 1941

WP(C).No.17697 of 2019

PETITIONER:

M/S.BRITE SYNDICATE,  
KCP XII/262-D6,NAREMPARA,ULIYIL,IRITTY,  
KANNUR DISTRICT-670702,REPRESENTED BY ITS PARTNER,  
DIVYAMOL DEVASSIA.

BY ADV. SRI.NEERAJ NARAYAN

RESPONDENTS:

- 1 THE STATE OFFICER-1,  
DEPARTMENT OF STATE GOODS AND SERVICE TAXES,  
KUTHUPARAMBU,KANNUR DISTRICT-670643.
- 2 THE ASSISTANT COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES,  
MAKKANI,KANNUR DISTRICT-670001.

BY ADV.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
28.06.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

The petitioner, as against Exts.P1 and P2 assessment orders, filed Exts.P3 and P4 appeals before the 2<sup>nd</sup> respondent. The petitioner also filed Exts.P5 and P6 stay applications.

In view of the above, there shall be a direction to the 2<sup>nd</sup> respondent to take a decision on Exts.P5 and P6 stay applications within a period of two months. Till then, recovery proceedings pursuant to the impugned orders in the appeals shall be deferred.

The writ petition is disposed of as above.

sd/-

**A.MUHAMED MUSTAQUE**

**JUDGE**

## **APPENDIX**

### **PETITIONER'S/S EXHIBITS:**

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER NO.32121047035/2013-14 DATED 16.03.2018 FOR THE YEAR 2013-14.
EXHIBIT P2	TRUE COPY OF THE ASSESSMENT ORDER NO.32121047035/2014-15 DATED 28.02.2018 FOR THE YEAR 2014-15.
EXHIBIT P3	TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO.29 DATED 25.06.2019 FOR THE YEAR 2013- 14.
EXHIBIT P4	TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO.29 DATED 25.06.2019 FOR THE YEAR 2014- 15.
EXHIBIT P5	TRUE COPY OF THE FORM 30 STAY PETITION DATED 25.06.2019 FOR THE YEAR 2013-14.
EXHIBIT P6	TRUE COPY OF THE FORM 30 STAY PETITION DATED 25.06.2019 FOR THE YEAR 2014-15.