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(2012) 07 KL CK 0179

In the High Court Of Kerala

Case No : WP (C) . No. 16868 of 2012 (G)

M/s. Badhar Traders	APPELLANT
Vs	
The Assistant Commissioner (Kerala Value Added Tax), Special Circle, Department of Commercial Taxes, Malappuram - 676 505, Deputy Commissioner (Appeals), Department of Commercial Taxes, Ernakulam - 682 015 and Inspecting Assistant Commissioner, Department of Commercial Taxes, Malappuram At Manjeri - 676 121	RESPONDENT

Date of Decision : 20-07-2012

Acts Referred:

Citation : (2012) 07 KL CK 0179

Hon'ble Judges : P.R. Ramachandra Menon, J

Bench : Single Bench

Advocate : N. Muraleedharan Nair and Sri. V.K. Shamusudheen, for the Appellant; Shoba Annamma Eapen by R1 to R3, for the Respondent

Judgement

P.R. Ramachandra Menon

1. Being aggrieved of Exts.P1 assessment order in respect of the assessment year 2006-07, the petitioner has preferred Ext. P2 appeal along with Ext.P3 petition for stay, which are pending consideration before the second respondent. The grievance of the petitioner is that, without any regard to the pendency of the above proceedings, coercive steps are being pursued, pursuant to Exts. P4 and P5 demand notices, which are subjected to challenge in this Writ Petition. Heard the learned Government Pleader as well.

2. Considering the facts and circumstances, the second respondent is directed to consider and pass appropriate orders on Ext. P3 petition for stay, in accordance with law, as expeditiously as possible, at any rate, within a period of one month from the date of receipt of a copy of the judgment. It is made clear that till such orders are passed in Ext. P3 interlocutory application for stay, all further coercive proceedings pursuant to Exts.P4 and P5 shall be kept in abeyance. The petitioner

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shall produce a copy of the judgment along with a copy of the writ petition before the second respondent for further steps.

The Writ Petition is disposed of.

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