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Jeevan. M.P, vs the Assistant Commissioner,

Jeevan. M.P, vs the Assistant Commissioner,

SooperKanoon Citation : sooperkanoon.com/1737461

Court : Kerala

Decided On : Jan-31-2020

Judge : Honourable Mr. Justice Alexander Thomas

Appeal No. : WP(C)/2750/2020

Appellant : Jeevan. M.P,

Respondent : The Assistant Commissioner,

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE ALEXANDER THOMAS FRIDAY, THE 31ST DAY OF JANUARY 2020 / 11TH MAGHA, 1941 WP(C).No.2750 OF 2020(P) PETITIONER/S: JEEVAN. M.P, AGED 44 YEARS M/S. M.P.SANKARAN, MANIYARPARAMBIL HOUSE, CHORODE P.O., VADAKARA, KOZHIKODE DISTRICT-673 106 BY ADVS. SRI.K.J.ABRAHAM SRI.NIKHIL JOHN RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, SPECIAL CIRCLE-II, KOZHIKODE DISTRICT-673 001

2 THE DEPUTY COMMISSIONER (APPEALS), DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE DISTRICT- 3 KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, CHEROOTY ROAD,

KOZHIKODE DISTRICT- 4 THE VILLAGE OFFICER, CHORODE VILLAGE, CHORODE P.O., KOZHIKODE DISTRICT-673 OTHER PRESENT: SMT.M.M.JASMINE, GOVT.PLEADER THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31.01.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WP(C).No.2750 OF 2020(P) 2

ALEXANDER THOMAS, J.

W.P.(C.) No. 2750 of 2020 Dated this the 31st day of January, 2020

JUDGMENT

The prayers in the above W.P.(C.) are as follows :

(i) to issue a writ of certiorari or any other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the Exhibit P1 assessment

order of the 1st respondent herein, as illegal, arbitrary and against the principles of

natural justice or pass such further or other orders as may deem fit and proper in the circumstances of this case, and render justice.

(ii) To issue a writ of mandamus or other appropriate writ, direction or order to dispose of the Exhibit P3 second appeal, filed by the petitioner before the 3 rd

(iii) To stay all further proceeding pursuant to Exhibit P5 notice initiated by the 4 th

(iv) To grant such other reliefs as this Hon'ble Court may deem fit and proper and

(v) allow this Writ petition with cost.

2. Heard Sri.K.J.Abraham, learned counsel appearing for the petitioner and Smt. M.M.Jasmine, learned Government Pleader appearing for the respondents.

3. After hearing both sides and after taking note of the facts and

circumstances of this case, it is ordered in the interest of justice that 3 rd respondent will take up the matter in Ext.P3 appeal and will dispose of the same, without much delay, preferably within a period of 4 months from the date of production of a certified copy of this judgment. In case, the petitioner has already remitted 30% of the demanded amounts, then it is ordered that until final orders are passed by the Tribunal, disposing of

Ext.P3 appeal, further measures for enforcement of the impugned order

WP(C).No.2750 OF 2020(P) 3 including the demand as per Ext.P5 notice shall be kept in abeyance by the respondents concerned. With these observations and directions, the above W.P.(C.) will stand disposed of. Sd/- ALEXANDER THOMAS, JUDGE SKS WP(C).No.2750 OF 2020(P) 4 APPENDIX PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF ORDER NO.32111264024/12-13 DATED 26.09.2013 EXHIBIT P2 TRUE COPY OF THE APPELLATE ORDER NO.VATA- EXHIBIT P3 TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO.31 DATED 08.07.2016 EXHIBIT P4 TRUE COPY OF THE PROCEEDINGS NO.32111264024/12-13 DATED 07.07.2015 EXHIBIT P5 TRUE COPY OF THE NOTICE NO.B1/15-16/ST DATED 28.01.2020

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