

**(2012) 11 KL CK 0142**

**High Court Of Kerala**

**Case No:** Writ Petition (C) No. 28292 of 2012 (J)

Outlook Signage Pvt. Ltd.

APPELLANT

Vs

Commercial Tax Officer (WC),  
Deputy Commissioner (Appeals),  
Commercial Taxes, Inspecting  
Assistant Commissioner,  
Commercial Taxes and State of  
Kerala

RESPONDENT

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**Date of Decision:** Nov. 28, 2012

**Acts Referred:**

- Kerala Value Added Tax Act, 2003 - Section 25(1)

**Hon'ble Judges:** Antony Dominic, J

**Bench:** Single Bench

**Advocate:** Vijayan. K.U. and Sri K.N. Sreekumaran, for the Appellant; Shoba Annamma Eappen, Sr. Government Pleader, for the Respondent

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### **Judgement**

Justice Antony Dominic

1. Ext.P1 order of assessment passed against the petitioner for the assessment year 2009-2010 u/s 25(1) of the Kerala Value Added Tax Act is challenged in Ext.P2 appeal filed before the second respondent. Along with the appeal petitioner has also filed Ext.P2(b) stay petition. Appeal and the stay petition are pending. In the meanwhile apprehending recovery proceedings Writ Petition is filed. Taking note of the appeal and the stay petition, I direct the second respondent to consider and pass orders on Ext.P2(b). This shall be done at any rate within four weeks from today and in the meanwhile further proceedings for recovery of amount due under Ext.P1 will be kept in abeyance. The petitioner will produce copy of this judgment and copy of the Writ Petition before the second respondent for compliance.

Writ Petition is disposed of as above.