

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 17TH DAY OF AUGUST 2015/26TH SRAVANA, 1937

WP(C).No. 3014 of 2010 (B)

PETITIONER :

**THE ALUMINIUM INDUSTRIES LIMITED,
SWITCHGEAR DIVISION, MANNAR P.O., ALAPPUZHA,
REPRESENTED BY ITS COMPANY SECRETARY.**

**BY ADVS.SRI.E.K.NANDAKUMAR
SRI.K.JOHN MATHAI
SRI.P.BENNY THOMAS
SRI.P.GOPINATH
SRI.RAJA KANNAN**

RESPONDENT(S):

- 1. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY (TAXES), GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM.**
- 2. THE ASST COMMISSIONER (ASSMT),
COMMERCIAL TAXES, SPECIAL CIRCLE, ALAPPUZHA.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
KOLLAM.**
- 4. THE DEPUTY TAHSILDAR, REVENUE RECOVERY,
CHENGANNUR.**

BY SR GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 17-08-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2003-04 UNDER KGST ACT, DATED 31/01/2008**
- P2 COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2003-04 UNDER CST ACT, DATED 31/01/2008**
- P3 COPY OF THE DEMAND NOTICE FOR RECOVERY OF THE SALES TAX ARREARS FOR THE YEAR 2003-04 ISSUED BY THE 4TH RESPONDENT DATED 06/01/2010 (KGST)**
- P4 COPY OF THE DEMAND NOTICE FOR RECOVERY OF THE SALES TAX ARREARS FOR THE YEAR 2003-04 ISSUED BY THE 4TH RESPONDENT DATED 06/01/2010 (CST)**
- P5 COPY OF THE DEMAND NOTICE FOR RECOVERY OF THE SALES TAX ARREARS FOR THE YEAR 2005-06 TO 2007-08 ISSUED BY THE 4TH RESPONDENT DATED 06/01/2010**
- P6(A) COPY OF THE STATUTORY APPEAL UNDER KGST ACT, FILED BEFORE THE 3RD RESPONDENT, DATED 27/1/2010 (WITHOUT ANNEXURES)**
- P6(B) COPY OF THE STATUTORY APPEAL UNDER CST ACT, FILED BEFORE THE 3RD RESPONDENT, DATED 27/1/2010 (WITHOUT ANNEXURES)**
- P7(A) COPY OF THE INTERLOCUTORY STAY APPLICATION IN EXHIBIT P6(A) APPEAL, DATED 27/01/10**
- P7(B) COPY OF THE INTERLOCUTORY STAY APPLICATION IN EXHIBIT P6(B) APPEAL DATED 27/01/10**
- P8(A) COPY OF THE INTERLOCUTORY APPLICATION DATED 27/1/10 FOR CONDONATION OF DELAY IN FILING EXHIBIT P6(A) APPEAL**
- P8(B) COPY OF THE INTERLOCUTORY APPLICATION DATED 27/1/10 FOR CONDONATION OF DELAY IN FILING EXHIBIT P6(B) APPEAL**
- P9 COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN O.P.30346/2002 DATED 01/04/2009**
- P10 COPY OF THE REVIEW APPLICATION FILED BY THE PETITIONER BEFORE THIS HON'BLE COURT, DATED 16/6/2009**
- P11 COPY OF THE PROCEEDINGS BEFORE THE BIFR, DATED 25/11/2009**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

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PA.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.3014 of 2010

Dated this the 17th day of August, 2015

JUDGMENT

The petitioner is a company. They approached this Court aggrieved by the revenue recovery proceedings initiated to recover the sales tax arrears vide Exts.P3 to P5 demand notices.

2. Taking note of the fact that the proceedings were pending before the Board of Industrial and Financial Reconstruction, this Court on 29.1.2010 granted stay. .

3. Today, the learned counsel for the petitioner has placed before me an approved Scheme by the Board of Industrial and Financial Reconstruction. This Scheme also covers the aspect of discharging sales tax arrears.

Considering the facts and circumstances, this Court is of the view that the petitioner shall place the approved Scheme before the Commissioner of Commercial Taxes within one month from the date of receipt of a copy of this judgment. Thereafter, the Commissioner shall take appropriate decision in the light of the approved scheme. The recovery can only be initiated after such decision by the Commissioner.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE