

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 8TH DAY OF JANUARY 2015/18TH POUSHA, 1936

WP(C).No. 626 of 2015 (C)

PETITIONER(S):

**M/S.CONFIDENT PROJECTS (INDIA) PVT.LTD.,
868/2, S.A.ROAD, VYTTILA, KOCHI-682019,
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
DR.ROY.C.J, BY POWER OF ATTORNEY HOLDER T.A.JOSEPH.**

BY ADV. SRI.K.J.ABRAHAM

RESPONDENT(S) :

- 1. THE INTELLIGENCE OFFICER (IB),
O/O.DEPUTY COMMISSIONER (INT.), DEPARTMENT OF
COMMERCIAL TAXES, ERNAKULAM AT EDAPPALLY.**
- 2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, COCHIN-682 030.**

BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE PENALTY ORDER NO.IBE-V/IR-14/OR-32/14-15
 (2009-10) DATED 20-11-2014.**
- EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO.29
 DATED 16-12-2014 FOR THE YEAR 2009-10.**
- EXT.P3: TRUE COPY OF THE FORM NO.30 STAY PETITION DATED 16-12-2014
 FOR THE YEAR 2009-10.**
- EXT.P4: TRUE COPY OF THE FORM NO.1 DEMAND NOTICE NO.A5-4302/14
 DATED 27-12-2014**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.626 of 2015 (C)

.....
Dated this the 8th day of January, 2015

JUDGMENT

Against Ext.P1 penalty order for the assessment year 2009 - 2010, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the second respondent. It is the case of the petitioner that even prior to considering the stay petition, Ext.P4 demand notice has been served, threatening recovery action.

2. Heard Sri.K.J.Abraham, learned counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 3rd respondent shall consider and pass orders on the stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps, initiated against the petitioner, pursuant to Ext.P4 demand notice, shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

3. The order to be passed by the 3rd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/09/01/

