

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 15TH DAY OF JANUARY 2015/25TH POUSHA, 1936

WP(C).No. 1551 of 2015 (T)

PETITIONER(S):

**M/S. SIDDHI HOMES, 17/104 A,
POORNATHRAYESAN ROAD, THRIPIUNITHURA,
ERNAKULAM DISTRICT, REPRESENTED BY ITS
PARTNER SRI.SHYLAN M.R.**

BY ADV. SRI.TOMSON T.EMMANUEL.

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER (WORKS CONTRACT),
COMMERCIAL TAXES, ERNAKULAM,
COCHIN - 682 018.**
- 2. ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM,
COCHIN - 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD,
COCHIN - 682 030.**

BY GOVT. PLEADER SMT.SHOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1 - COPY OF ASSESSMENT ORDER DATED 01.09.2014 COMPLETED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12, U/S. 25A OF THE KERALA VALUE ADDED TAX ACT, ASSESSING THE TRANSFER VALUE OF LAND.**
- P2 - COPY OF APPEAL DATED 15.12.2014, SUBMITTED BY THE PETITIONER BEFORE 2ND RESPONDENT, AGAINST EXT. P1 ASSESSMENT.**
- P3 - COPY OF STAY PETITION DATED 15.12.2014 SUBMITTED BY THE PETITIONER ALONG WITH EXT.P2 APPEAL, BEFORE THE 2ND RESPONDENT.**
- P4 - COPY OF REVENUE RECOVERY NOTICE DATED 29.12.2014 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT, PURSUANT TO EXT. P1 DEMAND.**

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 1551 of 2015 (T)

.....
Dated this the 15th day of January, 2015

JUDGMENT

Against Ext.P1 assessment order, petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the second respondent. It is the case of the petitioner that even before the consideration of the stay petition by the second respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.Tomson T.Emmanuel, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the second respondent to consider and pass orders on Ext.P3 stay petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the second respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P4 demand notice shall be kept in abeyance till such time as the second respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/16/01/