

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 27TH DAY OF JANUARY 2015/7TH MAGHA, 1936

WP(C).No. 1810 of 2015 (A)

PETITIONER:

M/S.DINESH TAXILES, AGED 55 YEARS,
CHAITHANAYA KAMAL PEEDIKA, P.O.,
EACHUR
KANNUR-670 593
REPRESENTED BY ITS MANAGING PARTNER SRI.C.RAMESAN.

BY ADV. SRI.DALE P.KURIEN

RESPONDENTS:

1. THE COMMERCIAL TAX OFFICER
FIRST CIRCLE,
KANNUR-670 001.
2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES,
MINI BYE-PASS, ERANJIPALAM
KOZHIZKODE-650 004.

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONERS' EXHIBITS :

EXT.P1.TRUE COPY OF THE ASSESSMENT ORDER DATED 29/11/2014 FOR THE MONTH OF APRIL 2014.

EXT.P1(A).TRUE COPY OF THE ASSESSMENT ORDER DATED 29/11/2014 FOR THE MONTH OF MAY 2014.

EXT.P1(B).TRUE COPY OF THE ASSESSMENT ORDER DATED 29/11/2014 FOR THE MONTH OF JUNE 2014.

EXT.P1(C).TRUE COPY OF THE ASSESSMENT ORDER DATED 29/11/2014 FOR THE MONTH OF JULY 2014.

EXT.P1(D).TRUE COPY OF THE ASSESSMENT ORDER DATED 29/11/2014 FOR THE MONTH OF AUGUST 2014.

EXT.P1(2).TRUE COPY OF THE ASSESSMENT ORDER DATED 29/11/2014 FOR THE MONTH OF SEPTEMBER 2014.

EXT.P2.TRUE COPY OF THE DEMAND NOTICE DATED 29/11/2014 FOR THE MONTH OF APRIL 2014.

EXT.P2(A).TRUE COPY OF THE DEMAND NOTICE DATED 29/11/2014 FOR THE MONTH OF MAY 2014

EXT.P2(B).TRUE COPY OF THE DEMAND NOTICE DATED 29/11/2014 FOR THE MONTH OF JUNE 2014.

EXT.P2(C).TRUE COPY OF THE DEMAND NOTICE DATED 29/11/2014 FOR THE MONTH OF JULY 2014.

EXT.P2(D).TRUE COPY OF THE DEMAND NOTICE DATED 29/11/2014 FOR THE MONTH OF AUGUST 2014.

EXT.P2(E).TRUE COPY OF THE DEMAND NOTICE DATED 29/11/2014 FOR THE MONTH OF SEPTEMBER 2014.

EXT.P3.TRUE COPY OF THE APPEAL MEMORANDUM DATED 11/12/2014 FOR THE MONTH OF APRIL 2014.

EXT.P3(A).TRUE COPY OF THE APPEAL MEMORANDUM DATED 29/11/2014 FOR THE MONTH OF MAY 2014.

EXT.P3(B).TRUE COPY OF THE APPEAL MEMORANDUM DATED 29/11/2014 FOR THE MONTH OF JUNE 2014.

EXT.P3(C).TRUE COPY OF THE APPEAL MEMORANDUM DATED 29/11/2014 FOR THE MONTH OF JULY 2014.

EXT.P3(D).TRUE COPY OF THE APPEAL MEMORANDUM DATED 29/11/2014 FOR THE MONTH OF AUGUST 2014.

EXT.P3(E).TRUE COPY OF THE APPEAL MEMORANDUM DATED 29/11/2014 FOR THE MONTH OF SEPTEMBER 2014.

EXT.P4.TRUE COPY OF THE STAY PETITION DATED 11/12/2014 FOR THE MONTH OF APRIL 2014.

EXT.P4(A).TRUE COPY OF THE STAY PETITION DATED 29/11/2014
FOR THE MONTH OF MAY 2014.

EXT.P4(B).TRUE COPY OF THE STAY PETITION DATED 29/11/2014
FOR THE MONTH OF JUNE 2014.

EXT.P4(C).TRUE COPY OF THE STAY PETITION DATED 29/11/2014
FOR THE MONTH OF JULY 2014.

EXT.P4(D).TRUE COPY OF THE STAY PETITION DATED 29/11/2014
FOR THE MONTH OF AUGUST 2014.

EXT.P4(E).TRUE COPY OF THE STAY PETITION DATED 29/11/2014
FOR THE MONTH OF SEPTEMBER 2014.

RESPONDENTS' EXHIBITS:

NIL.

// TRUE COPY //

P.A. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.1810 OF 2015 (A)

Dated this the 27th day of January, 2015

J U D G M E N T

Against Ext.P1 series of assessment orders, passed for various months in the year 2014 under the KVAT Act, the petitioner has preferred Ext.P3 series of appeals and Ext.P4 series of stay petitions before the 2nd respondent Deputy Commissioner (Appeals). It is the case of the petitioner that, even prior to considering the stay petitions, recovery steps are sought to be pursued by Ext.P2 series of demand notices for recovery of the amounts confirmed by Ext.P1 series of assessment orders.

2. I have heard Sri.Dale P. Kurian, the learned counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, the 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 2nd respondent shall consider and pass orders on Ext.P4 series of stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts by Ext.P2 series of demand notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

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