

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 23RD DAY OF JANUARY 2015/3RD MAGHA, 1936

WP(C).No. 2511 of 2015 (L)

PETITIONER(S):

**M/S.WESTERN PLASTICS, BROADWAY,
ERNAKULAM - 682 031,
REPRESENTED BY ITS PARTNER ZIYAD.P.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM**

RESPONDENT(S):

**1.THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
KVATCIRCLE II, CLASS TOWER,
OLD RAILWAY STATION ROAD, ERNAKULAM,
KOCHI - 682 016.**

**2.THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.**

**3.THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM,
KOCHI - 682 030.**

R BY GOVERNMENT PLEADER SMT.LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
23-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER NO.32071646204/2011-12 DATED 16.9.2014.

EXT.P2: COPY OF THE ASSESSMENT ORDER NO.32071646204/2012-1 DATED 25.10.2014.

EXT.P3: COPY OF THE APPEAL DATED 13.12.2014 FOR THE YEAR 2011-12.

EXT.P4: COPY OF THE APPEAL DATED 13.12.2014 FOR THE YEAR 2012-13.

EXT.P5: COPY OF THE PETITION FOR CONDONATION OF DELAY IN FILING THE APPEAL FOR 2011-12.

EXT.P6: COPY OF THE DEMAND NOTICE NO.A5.4158/2014 DATED 19.12.2014.

EXT.P7: COPY OF THE DEMAND NOTICE NO.A5-4471/2014 DATED 8.1.2015.

EXT.P8: COPY OF THE STAY PETITION DATED 19.1.2015 FOR THE YEAR 2011-12.

EXT.P9: COPY OF THE STAY PETITION DATED 19.1.2015 FOR THE YEAR 2012-13.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2511 OF 2015 (L)

Dated this the 23rd day of January, 2015

J U D G M E N T

Aggrieved by Exts.P1 and P2 assessment orders for the assessment years 2011-12 and 2012-13 under the KVAT Act, the petitioner has preferred Exts.P3 and P4 appeals before the 2nd respondent. Along with the appeals, the petitioner has also preferred Ext.P5 petition for condonation of delay and Exts.P8 and P9 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts.P1 and P2 assessment orders.

2. I have heard Sri.Santhosh P. Abraham, the learned counsel appearing for the petitioner and Smt.Lilly.K.T., 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.P5 petition for condonation of delay and Exts.P8 and P9 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 confirmed against petitioner by the assessment orders 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

prp