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. 2532 of 2015 (N)

PETITIONER:

N.RAVEENDRAN, AGED 71 YEARS
M/S SREE NARAYANA SAW MILL, VITHANASSERY, NEMMARA
PALAKKAD

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS:

----

1. COMMERCIAL TAX OFFICER
   CHITTUR-678 101

2. ASST. COMMISSIONER (APPEALS),
   DEPARTMENT OF COMMECIAL TAXES,
   PALAKKAD-678 001

3. DEPUTY TAHSILDAR (REVENUE RECOVERY)
   TALUK OFFICE,
   CHITTUR-678 101

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:

WP(C).No. 2532 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: COPY OF ORDER ISSUED BY THE 1ST REPONDENT

EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT

EXT.P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT

EXT.P4: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT

EXT.P5: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT

RESPONDENTS' EXHIBITS:

NIL.

// TRUE COPY //

P.A. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2532 OF 2015 (N)

Dated this the 27th day of January, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Exts.P4 and P5 revenue recovery notices for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Sri.Harisankar V. Menon, 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.P3 stay petition within a period of two months from the date of receipt of a copy of this judgment,

after hearing the petitioner.

2. Recovery steps initiated through Exts.P4 and P5 revenue recovery notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

jes