

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. 2606 of 2015 (A)

PETITIONER:

M/S.CORAL SHELTERS AND BUILDERS (P) LTD,
33/1842, N.H BYEPASS ROAD, VENNALA P.O
ERNAKULAM

REPRESENTED BY ITS MANAGING DIRECTOR
SRI SUNIL K SREEDHAR, AGED 46 YEARS

BY ADVS.SMT.INDU SUSAN JACOB
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

1. THE ASSISTANT COMMISSIONER (WC)
COMMERCIAL TAXES, CLASS TOWER
OLD RAILWAY STATION ROAD, ERNAKULAM 682 018
2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM 682 015
3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM 682 030

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

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2009-10 DATED 21-10-2014

EXHIBIT P2 TRUE COPY OF THE ASSESSMENT ORDER PASSED
BY 1ST RESPONDENT FOR THE YEAR 2012-13 DATED
21-10-2014

EXHIBIT P3 TRUE COPY OF THE APPEAL DATED 19-11-2014
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
AGAINST EXT.P1 ORDER

EXHIBIT P4 TRUE COPY OF THE APPEAL DATED 19-11-2014
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
AGAINST EXT.P2 ORDER

EXHIBIT P5 TRUE COPY OF THE STAY PETITION DATED 19-11-
2014 FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT ALONG WITH EXT.P3 APPEAL

EXHIBIT P6 TRUE COPY OF THE STAY PETITION DATED 19-11-
2014 FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT ALONG WITH EXT.P4 APPEAL

EXHIBIT P7 TRUE COPY OF THE DEMAND NOTICE UNDER
SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD
RESPONDENT FOR THE YEAR 2009-10

EXHIBIT P8 TRUE COPY OF THE DEMAND NOTICE UNDER
SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY THE
3RD RESPONDENT FOR THE YEAR 2012-13

RESPONDENTS' EXHIBITS:

NIL.

// TRUE COPY //

P.A. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2606 OF 2015 (A)

Dated this the 27th day of January, 2015

J U D G M E N T

Against Ext.P1 and P2 assessment orders passed under the KVAT Act, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P5 and P6 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 by Exts.P7 and P8 revenue recovery notices for recovery of the amounts confirmed by Exts.P1 and P2 assessment orders.

2. I have heard Smt.Indu Susan Jacob, 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 Exts.P5 and P6 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 Exts.P7 and P8 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

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