

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 28TH DAY OF JANUARY 2015/8TH MAGHA, 1936

WP(C).No. 2703 of 2015 (K)

PETITIONER:

**M/S.COCHIN PLYWOOD INDUSTRIES,
VALAYANCHIRANGARA, PERUMBAVOOR, ERNAKULAM,
PIN-683 556, REPRESENTED BY ITS MANAGING PARTNER
NAUSHAD M.M.**

**BY ADVS.SRI.MOHAMMED RAFIQ
SRI.M.G.SHAJI**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, 2ND CIRCLE,
PERUMBAVOOR, ERNAKULAM, PIN-633 542**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, PIN-682 015**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, MUVATTUPUZHA,
ERNAKULAM, PIN-686 661**
- 4. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
COMMERCIAL TAXES DEPARTMENT,
TRIVANDRUM, PIN-695 001**

R1 TO R4 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C).No. 2703 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: THE TRUE COPY OF THE ASSESSMENT ORDER NO.32151389602/2011-12 DTD 19/6/2014 ISSUED BY THE 1ST RESPONDENT**
- P2:- THE TRUE COPY OF THE APPEAL DTD 25/10/2014 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P3:- THE TRUE COPY OF THE STAY PETITION DTD 25/10/2014 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P4:- THE TRUE COPY OF THE DEMAND NOTICE NO.RRC 482/14-15 DTD 16/1/2015 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 2703 of 2015 (K)

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Dated this the 28th day of January, 2015

JUDGMENT

Against Ext.P1 assessment order, under the KVAT Act for the assessment year 2011 - 2012, the petitioner has 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.Mohammed Rafiq, 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 two months 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/28/01/

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