

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 30TH DAY OF JANUARY 2015/10TH MAGHA, 1936

WP(C).No. 2986 of 2015 (W)

PETITIONER(S):

**P.SACHIDANANTHAN, AGED 65 YEARS
S/O. P.PERIA SWAMY, MANAGING PARTNER, P.P.S OIL MILLS
11/202, ALTHARA JUNCTION, KODAMBU
PALAKKAD - 678 551.**

BY ADV. SRI.S.MURALI

RESPONDENT(S):

- 1. STATE OF KERALA, REPRESENTED BY SERETARY,
TAXES, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM - 695 001.**
- 2. COMMERCIAL TAX OFFICER
2ND CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**
- 3. DEPUTY COMMR. (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - TRUE COPY OF THE PROCEEDINGS NO. 32090673014/2011-12 OF 2ND RESPONDENT DT. 31.10.14.**
- P2 - TRUE OCPY OF THE STATUTORY APPEAL DT. 24.1.15 CHALLENGING EXT. P2 ORDER OF THE 2ND RESPONDENT FILED BEFORE 3RD RESPONDENT.**
- P3 - TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR OUT OF TURN OF HEARING DT. 24.1.15 FILED BEFORE THE 3RD RESPONDENT.**
- P4 - TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR CONDONATION OF DELAY DT. 24.1.15 FILED BEFORE THE 3RD RESPONDENT.**
- P5 - TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY OF COLLECTION OF TAX DT. 24.1.15 FILED BEFORE THE 3RD RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.2986 of 2015 (W)

.....
Dated this the 30th day of January, 2015

JUDGMENT

Against Ext.P1 assessment order, under the Kerala Value Added Tax Act, 2003, for the assessment year 2011 - 2012, the petitioner has preferred Ext.P2 appeal along with Ext.P4 delay condonation petition and Ext.P5 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Sri.S.Murali, 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 3rd respondent to consider and pass orders on Exts.P4 delay condonation petition and Ext.P5 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 3rd

respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Ext.P1 assessment order shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/31/01/