

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 5TH DAY OF FEBRUARY 2015/16TH MAGHA, 1936

WP(C).No. 3613 of 2015 (B)

PETITIONER :

**M/S. NILAMBUR TRADERS
1/491, INDUSTRIAL ESTATE, WEST HILL
KOZHIKODE
REPRESENTED BY K.A. RAUF
MANAGING PARTNER**

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

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER
3RD CIRCLE, KOZHIKODE 673 001**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE - 673 001**
- 3. THE INSPECTING ASST. COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE - 673 001**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED
28-10-2014.
- EXT.P2 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 16-1-2015.
- EXT.P3 COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 15-1-2015.
- EXT.P4 COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 16-1-2015.
- EXT.P5 COPY OF NOTICE IN FORM NO. 7 ISSUED BY THE 3RD RESPONDENT
DATED 9-1-2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 3613 of 2015 (B)

.....
Dated this the 5th day of February, 2015

JUDGMENT

The petitioner is an assessee under the Central Sales Tax Act, 1956. Against Ext.P1 assessment order, under the CST Act, for the assessment year 2012 - 2013, the petitioner has preferred Ext.P2 appeal along with Ext.P3 delay condonation petition and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, Ext.P5 notice has been issued under Section 7 of the Kerala Revenue Recovery Act to the petitioner, threatening recovery action.

2. I have heard Sri.Harisankar V.Menon, 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 2nd respondent to consider and pass orders on Exts.P3 delay condonation petition and Ext.P4 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 2nd

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

Recovery steps, pursuant to Ext.P5 revenue recovery notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/05/02/