

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF FEBRUARY 2015/20TH MAGHA, 1936

WP(C).No. 3976 of 2015 (V)

PETITIONER:

**KERALA ART EMPORIUM,
JEW TOWN, KOCHI(NOW DEFUNCT)
REP. BY ITS MANAGING PARTNER- C.R.RAMESH.**

**BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
FIRST CIRCLE, MATTANCHERRY, PIN-682 002.**
- 2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM- 682 015.**
- 3. DEPUTY TAHSILDAR, REVENUE RECOVERY,
OFFICE OF THE DEPUTY TAHSILDAR,
KOCH- 682 001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT. P1:** TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT (2007-2008)(CST) DATED 11.3.2013.
- EXT. P2:** TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT (2008-2009)(KVAT) DATED 9.12.2013.
- EXT. P3:** TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT (2009-2010)(KVAT) DATED 9.12.2013.
- EXT. P4:** TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT (2010-2011)(KVAT) DATED 9.12.2013.
- EXT. P5:** TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT FOR AY 2007-08(CST) DATED 1.1.2014.
- EXT. P5(A):** TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT FOR AY 2007-08(CST) DATED 1.1.2014.
- EXT. P6:** TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT FOR AY 2008-09(KVAT) DATED 1.1.2014.
- EXT. P6(A):** TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT FOR AY 2008-09(KVAT) DATED 1.1.2014.
- EXT. P7:** TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT FOR AY 2009-10(KVAT) DATED 1.1.2014.
- EXT. P7(A):** TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT FOR AY 2009-10(KVAT) DATED 1.1.2014.
- EXT. P8:** TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT FOR AY 2010-11(KVAT) DATED 1.1.2014.
- EXT. P8(A):** TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT FOR AY 2010-11(KVAT) DATED 1.1.2014.
- EXT. P9:** TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT (AY-2007-2008)(CST) DATED 29.9.2014.
- EXT. P9(A):** TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT (AY-2008-2009)(KVAT) DATED 29.9.2014.
- EXT. P9(B):** TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT (AY-2009-2010)(KVAT) DATED 29.9.2014.

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- EXT. P9(C): TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE
RECOVERY ACT (AY-2010-2011)(KVAT) DATED 29.9.2014.
- EXT. P9(D): TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT UNDER SECTION 34 OF THE KERALA REVENUE
RECOVERY ACT (AY-2007-2008)(CST) DATED 29.9.2014.
- EXT. P9(E): TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT UNDER SECTION 34 OF THE KERALA REVENUE
RECOVERY ACT (AY-2008-2009)(KVAT) DATED 29.9.2014.
- EXT. P9(F): TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT UNDER SECTION 34 OF THE KERALA REVENUE
RECOVERY ACT (AY-2010-2011)(KVAT) DATED 29.9.2014.

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.3976 of 2015 (V)

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Dated this the 9th day of February, 2015

JUDGMENT

Against Exts.P1 to P4 assessment orders, for the assessment years 2007 - 2008 to 2010 - 2011, the petitioner has preferred Exts.P5 to P8 appeals, along with Exts.P5(a), P6(a) and P7(a) and P8(a) stay petitions, before the 2nd respondent. It is the case of the petitioner that even prior to consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P9 series of recovery notices, for recovery of the amounts confirmed in the assessment orders.

2. I have heard Sri.K.I.Mayankutty Mather, 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.P5(a) to P8(a) stay petitions, 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.

4. Recovery steps initiated through Ext.P9 series of recovery notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P5(a) to P8(a) stay petitions, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/09/02/