

**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. 4025 of 2015 (C)**  
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**PETITIONER(S):**  
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**M/S. ANNA ALUMINIUM VESSELS,  
KIZHKKAMBALAM, ALUVA  
REPRESENTED BY PARTNER MINI BOBY JOSEPH.**

**BY ADVS.SRI.ANIL D. NAIR  
SREEJITH R NAIR  
SULEKHA BEEVI C.S  
ROSIE ATHULYA JOSEPH**

**RESPONDENT(S):**  
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- 1. ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, SPECIAL CIRCLE,  
PERUMBAVOOR- 683542.**
- 2. THE DEPUTY COMMISSIONER(APPEALS),  
ERNAKULAM- 682030.**
- 3. INSPECTING ASSISTANT COMMISSIONER  
COMMERCIAL TAXES, MUVATTUPUZHA-683501.**
- 4. THE STATE OF KERALA,  
REPRESENTED BY ITS SECRETARY (TAXES)  
THIRUVANANTHAPURAM- 695001.**

**BY GOVERNMENT PLEADER SMT.SHOBHA ANNAMMA EAPEN**

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

**PJ**

**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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- EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 30.10.2014 FOR THE MONTH MAY(2014-15) ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.**
- EXHIBIT P2: TRUE COPY OF THE ASSESSMENT ORDER DATED 24.11.2014 FOR THE MONTH JUNE(2014-15) ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.**
- EXHIBIT P3: TRUE COPY OF THE ASSESSMENT ORDER DATED 24.11.2014 FOR THE MONTH JULY(2014-15) ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.**
- EXHIBIT P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P5: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P6: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P7: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P8: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P9: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P10: TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P11: TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P12: TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P13: TRUE COPY OF THE NOTICE DATED 31.01.2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER. (MAY)**
- EXHIBIT P14: TRUE COPY OF THE NOTICE DATED 31.01.2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER. (JUNE)**

**WP(C).No. 4025 of 2015 (C)**  
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**EXHIBIT P15: TRUE COPY OF THE NOTICE DATED 31.01.2015 ISSUED BY THE 3RD  
RESPONDENT TO THE PETITIONER. (JULY)**

**RESPONDENT(S)' EXHIBITS**  
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**/ TRUE COPY /**

**P.S. TO JUDGE**

**PJ**

**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
**W.P.(C) No. 4025 of 2015 (C)**  
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Dated this the 9<sup>th</sup> day of February, 2015

**JUDGMENT**

Against Exts.P1 to P3 assessment orders, under the Kerala Value Added Tax Act, 2003, for the assessment year 2014 - 2015, the petitioner has preferred Exts.P4 to P6 appeals along with Ext.P7 to P9 stay petitions and Exts.P10 to P12 delay condonation petitions before the 2<sup>nd</sup> respondent. It is the case of the petitioner that even prior to considering the stay petitions, Exts.P13 and P15 demand notices have been issued under Section 7 of the Kerala Revenue Recovery Act to the petitioner, threatening recovery action.

2.I have heard Sri.Anil D.Nair 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 2<sup>nd</sup> respondent to consider and pass orders on Ext.P7 to P9 stay petitions and Exts.P10 to P12 delay condonation 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 2<sup>nd</sup> respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Exts.P13 and P15 demand notices shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

AMV/09/02/