

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. 4026 of 2015 (C)

PETITIONER(S):

**M/S.KITEX LTD,
KIZHAKKAMBALAM, ALUVA.**

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

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER
COMMERCIAL TAXES, SPECIAL CIRCLE,
PERUMBAVOOR-683542.**
- 2. THE DEPUTY COMMERCIAL (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.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:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 7.11.2014 FOR THE MONTH MAY (2014-2015)ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXT.P2- TRUE COPY OF THE ASSESSMENT ORDER DATED 7.11.2014 FOR THE MONTH JULY (2014-2015)ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXT.P3- TRUE COPY OF THE ASSESSMENT ORDER DATED 7.11.2014 FOR THE MONTH AUGUST (2014-2015) ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXT.P4- TRUE COPY OF THE ASSESSMENT ORDER DATED 7.11.2014 FOR THE MONTH SEPTEMBER (2014-2015)ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXT.P5- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P6- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P7- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P8- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P9- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P10- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P11- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P12- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P13- TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P14- TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

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- EXT.P15- TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY FILED
BY THE PETITIONER BEFORE THE SECOND RESPONDENT.**
- EXT.P16- TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER
BEFORE THE SECOND RESPONDENT.**
- EXT.P17- TRUE COPY OF THE NOTICE DATED 31.01.2015 ISSUED BY THE 3RD
RESPONDENT TO THE PETITIONER (MAY)**
- EXT.P18- TRUE COPY OF THE NOTICE DATED 31.01.2015 ISSUED BY THE 3RD
RESPONDENT TO THE PETITIONER (JULY).**
- EXT.P19- TRUE COPY OF THE NOTICE DATED 31.01.2015 ISSUED BY THE 3RD
RESPONDENT TO THE PETITIONER (AUGUST).**
- EXT.P20- TRUE COPY OF THE NOTICE DATED 31.01.2015 ISSUED BY THE 3RD
RESPONDENT TO THE PETITIONER (SEPTEMBER).**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 4026 of 2015 (C)

.....
Dated this the 9th day of February, 2015

JUDGMENT

Against Exts.P1 to P4 assessment orders, under the Kerala Value Added Tax Act, 2003, for the assessment year 2014 - 2015, the petitioner has preferred Exts.P5 to P8 appeals along with Ext.P9 to P12 stay petitions and Exts.P13 to P16 delay condonation petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, Exts.P17 and P20 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 2nd respondent to consider and pass orders on Ext.P9 to P12 stay petitions and Exts.P13 to P16 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 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Exts.P17 and P20 demand notices 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/09/02/