

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936

WP(C).No. 4230 of 2015 (C)

PETITIONER(S):

**THE EXCLUSIVE CLUB,
CIVIL STATION, KOZHIKODE- 673 020,
REPRESENTED BY ITS SECRETARY
ANIL VISHWANATH.**

**BY ADVS.SRI.T.G.MADHAVANUNNI,
SRI.C.S.ARUN SHANKAR,
SMT.REVATHY P.NAIR.**

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695 033.**
- 2. THE COMMERCIAL TAX OFFICER, 2ND CIRCLE,
COMMERCIAL TAXES, KOZHIKODE- 673 006.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE- 673 006.**
- 4. THE SALES TAX OFFICER (RECOVERY),
O/O. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE -673 006.**

BY GOVT. PLEADER SMT.SHOBA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND
NOTICE DATED 17/12/2014 ISSUED BY THE 2ND RESPONDENT
FOR THE PERIOD 2011-12.
- EXT.P2 COPY OF THE APPEAL DATED 30/01/2015 FILED BY THE
PETITIONER FOR THE PERIOD 2011-12.
- EXT.P3 COPY OF THE PETITION DATED 30/01/2015 FOR STAY OF
COLLECTION OF TAX & INTEREST FOR THE YEAR 2011-12.
- EXT.P4 COPY OF THE REVENUE RECOVERY NOTICE DATED 27/01/2015
ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE
AMOUNT OF Rs.6,67,778/- DEMANDING FOR THE YEAR 2011-12.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.4230 of 2015

.....
Dated this the 10th day of February, 2015

JUDGMENT

Against Ext.P1 assessment order the petitioner has preferred Ext.P2 appeals and Ext.P3 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 by Ext.P4 R.R.notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. Heard Sri.T.G.Madhavanunni, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

- i. The 3rd respondent shall consider and pass orders on Ext.P3 stay petition within a period of two months from the date of receipt of a

copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 shall be kept in abeyance till orders are passed by the third respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 3rd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns/

