

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF FEBRUARY 2015/22ND MAGHA, 1936

WP(C).No. 4389 of 2015 (W)

PETITIONER(S):

**O. ABDUL KHADER, PROPRIETOR,
M/S.SOUTHERN TRADERS, KAKKAYANGAD,
KANNUR DISTRICT.**

**BY ADVS.SMT.S.K.DEVI,
SRI.SANTHOSH P.ABRAHAM.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
KUTHUPARAMBA, KANNUR DISTRICT - 670 004.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE - 693 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
KANNUR - 670 001.**

BY GOVT. PLEADER SMT.SHOBANAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER NO.32120208494/2009-10
DATED 26/03/2013 ISSUED BY THE 1ST RESPONDENT.
- EXT.P2 COPY OF THE ASSESSMENT ORDER NO.32120208494/2010-11
DATED 04/04/2013 ISSUED BY THE 1ST RESPONDENT.
- EXT.P3 COPY OF THE ASSESSMENT ORDER NO.32120208494/2011-12
DATED 24/09/2013 ISSUED BY THE 1ST RESPONDENT.
- EXT.P4 COPY OF THE ASSESSMENT ORDER NO.32120208494/2012-13
DATED 20/01/2014 ISSUED BY THE 1ST RESPONDENT.
- EXT.P5 COPY OF THE APPEAL DATED 17/04/2013 FOR THE YEAR 2009-2010
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P6 COPY OF THE APPEAL DATED 07/06/2013 FOR THE YEAR 2010-2011
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P7 COPY OF THE APPEAL DATED 01/11/2013 FOR THE YEAR 2011-2012
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P8 COPY OF THE APPEAL DATED 22/03/2014 FOR THE YEAR 2012-2013
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P9 COPY OF THE POSTING NOTICE ISSUED BY THE
2ND RESPONDENT.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.4389 of 2015

.....
Dated this the 11th day of February, 2015

J U D G M E N T

Against Exts.P1 to P4 assessment orders under the CST Act, the petitioner has preferred Exts.P5 to P8 appeals before the 2nd respondent appellate authority. It is stated that the said appeals were subsequently heard by the 2nd respondent on 29.01.2015 and all that remains is for the 2nd respondent to pass orders in the appeals. It is stated, however, the respondents are taking recovery action for recovery of the amounts confirmed against the petitioner by Ext.P1 to P4 orders and have also blocked the e-facility available to the petitioner for realisation of the dues.

2. Heard Smt.S.K.Devi, 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 2nd respondent shall pass final orders in

Exts.P5 to P8 appeals, that have already been heard on 29.01.2015, within a period of one month from the date of receipt of a copy of this judgment.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Exts.P1 to P4 assessment orders, including action for blocking the e-facility under the KVATIS, shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

