

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 2ND DAY OF MARCH 2015/11TH PHALGUNA, 1936

WP(C).No. 6427 of 2015 (C)

PETITIONER(S):

**NISHA MARY FALICIA THOMAS,
ADITHYA SUPER BIKES,
AYATHUPARAMBIL HOUSE, MARADU P.O.,
KOCHI - 682 304.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
1ST CIRCLE, KALAMASSERY AT KAKKANAD - 682 030,
ERNAKULAM DISTRICT.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, KOCHI - 682 016.**
- 3. THE DEPUTY TAHASILDAR (RR),
KANAYANNUR TALUK, ERNAKULAM,
KOCHI - 682 011.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
02-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 6427 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32071222912/13-14 DATED
25.10.014 ISSUED BY THE 1ST RESPONDENT.**

**EXT.P2: TRUE COPY OF THE APPEAL DATED 23.2.2015 FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT.**

**EXT.P3: TRUE COPY OF THE DELAY CONDONATION PETITION DATED 23.2.2015 FILED
BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXT.P4: TRUE COPY OF THE STAY PETITION DATED 23.2.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXT.P5: RUE COPY OF THE NOTICE DATED 21.1.2015 ISSUED BY THE
3RD RESPONDENT UNDER SECTION 7 OF REVENUE RECOVERY ACT.**

**EXT.P6: TRUE COPY OF THE NOTICE DTD.21.1.2015 ISSUED BY THE
3RD RESPONDENT UNDER SECTION 34 OF REVENUE RECOVERY ACT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.6427 OF 2015 (C)

Dated this the 2nd day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order, under the KVAT Act, the petitioner has preferred Ext.P2 appeal, Ext.P3 petition for condonation of delay and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Exts.P5 and P6 revenue recovery notices for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Smt.S.K.Devi, the learned counsel appearing for the petitioner and also Sri.Sudheesh Kumar, the learned Government Pleader appearing 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:

1. The 2nd respondent shall consider and pass orders on Ext.P3 delay condonation petition and Ext.P4 stay petition within a period of two months from the date of

receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order 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

prp