

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. 6552 of 2015 (T)

PETITIONER(S) :

M.K.JACOB,
AGED 53 YEARS, S/O KOCHUMON,
PROPRIETOR, THE ROYAL GARDENS,
NANDIARKULANGARA P.O., HARIPPAD
RESIDING AT MANATHARAYIL, JJ VILLA, VETTUVELI
HARIPPAD P.O., ALAPPUZHA DISTRICT.

BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN.

RESPONDENT(S) :

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1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, HARIPPAD,
ALAPPUZHA DISTRICT-688 003.
 2. THE DEPUTY COMMISSIONER (APPEALS) ,
COMMERCIAL TAXES, KOLLAM-691001.
 3. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY OFFICE, KARTHIKAPPILLY,
ALAPPUZHA DISTRICT-688 002.
 4. TAHSILDAR
KARTHIKAPPILLY,
ALAPPUZHA DISTRICT-688 001.

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:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXHIBIT P1: A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 21.3.2014 FOR THE MONTH OF DECEMBER 2013 & JANUARY, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(A): A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 21.4.2014 FOR THE MONTH OF FEBRUARY, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(B): A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 12.5.2014 FOR THE MONTH OF MARCH, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(C): A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 13.6.2014 FOR THE MONTH OF APRIL, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(D): A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 31.7.2014 FOR THE MONTH OF MAY, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(E): A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 22.8.2014 FOR THE MONTH OF JUNE, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(F): A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 18.9.2014 FOR THE MONTH OF JULY, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(G): A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 14.10.2014 FOR THE MONTH OF AUGUST, 2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P2: A TRUE COPY OF THE APPEAL PETITION DATED 6.6.2014 FOR THE MONTH OF DECEMBER, 2013 & JANUARY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P2(A): A TRUE COPY OF THE APPEAL PETITION DATED 6.6.2014 FOR THE MONTH OF FEBRUARY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P2(B): A TRUE COPY OF THE APPEAL PETITION DATED 6.6.2014 FOR THE MONTH OF MARCH, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P2(C) : A TRUE COPY OF THE APPEAL PETITION DATED 6.7.2014 FOR THE MONTH OF APRIL, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P2(D) : A TRUE COPY OF THE APPEAL PETITION DATED 10.8.2014 FOR THE MONTH OF MAY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P2(E) : A TRUE COPY OF THE APPEAL PETITION DATED 10.10.2014 FOR THE MONTH OF JUNE, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P2(F) : A TRUE COPY OF THE APPEAL PETITION DATED 10.10.2014 FOR THE MONTH OF JULY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P2(G) : A TRUE COPY OF THE APPEAL PETITION DATED 27.10.2014 FOR THE MONTH OF AUGUST, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P3: A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 6.6.2014 FOR THE MONTH OF DECEMBER, 2013 & JANUARY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P3(A) : A TRUE COPY OF THE DELAY CONDONATION DATED 10.10.2014 FOR THE MONTH OF JUNE, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P3(B) : A TRUE COPY OF THE DELAY CONDONATION DATED 10.10.2014 FOR THE MONTH OF JULY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P3(C) : A TRUE COPY OF THE DELAY CONDONATION DATED 27.10.2014 FOR THE MONTH OF AUGUST, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4: A TRUE COPY OF THE STAY PETITION DATED 6.6.2014 FOR THE MONTH OF DECEMBER, 2013 AND JANUARY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4(A) : A TRUE COPY OF THE STAY PETITION DATED 6.6.2014 FOR THE MONTH OF FEBRUARY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4(B) : A TRUE COPY OF THE STAY PETITION DATED 6.6.2014 FOR THE MONTH OF MARCH, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4(C) : A TRUE COPY OF THE STAY PETITION DATED 26.7.2014 FOR THE MONTH OF APRIL, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4(D) : A TRUE COPY OF THE STAY PETITION DATED 10.8.2014 FOR THE MONTH OF MAY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4(E) : A TRUE COPY OF THE STAY PETITION DATED 10.10.2014 FOR THE MONTH OF JUNE, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4(F) : A TRUE COPY OF THE STAY PETITION DATED 10.10.2014 FOR THE MONTH OF JULY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4(G) : A TRUE COPY OF THE STAY PETITION DATED 27.10.2014 FOR THE MONTH OF AUGUST, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P5: A TRUE COPY OF THE REVENUE RECOVERY DEMAND NOTICE IN FORM NO.10 AND FORM NO.1 ISSUED BY THE THIRD RESPONDENT.

EXHIBIT P5(A) : A TURE COPY OF THE DEMAND NOTCE DATED 29.9.2014 IN FORM NO.10 AND 1 BEARING B1-84/14/ST.

EXHIBIT P5(B) : A TURE COPY OF THE DEMAND NOTCE DATED 29.9.2014 IN FORM NO.10 AND 1 BEARING B-89/14/ST.

EXHIBIT P5(C) : A TURE COPY OF THE DEMAND NOTCE DATED 31.10.2014 IN FORM NO.10 BEARING B1-103/14/ST.

EXHIBIT P5(D) : A TURE COPY OF THE DEMAND NOTCE DATED 1.12.2014 IN FORM NO.10 BEARING B122/14/ST.

EXHIBIT P6: A TRUE COPY OF THE SALE NOTICE DATED 2/15 ISSUED BY THE 4TH RESPONDENT.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 6552 of 2015 (T)

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Dated this the 2nd day of March, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala General Sales Tax Act, 1963. Against Ext.P1 series of assessment orders, the petitioner has preferred Ext.P2 series of appeals along with Ext.P3 series of delay condonation petitions and Ext.P4 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 series of demand notices, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.Firoz K.M., learned counsel appearing for petitioner and Sri.Sudheesh Kumar, 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.P3 series of delay condonation petitions and Ext.P4 series of stay 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 Ext.P5 series of 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/03/03/