

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF MARCH 2015/15TH PHALGUNA, 1936

WP(C).No.7209 of 2015 (A)

PETITIONER:

**M/S.SIVASAKTHI ENGINEERING AND FABRICATORS,
POOLAMPARA,WALAYAR,PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER
P.E.SUBRAMANIAN.**

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

RESPONDENTS:

- 1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE,COMMERCIAL TAXES,PALAKKAD-678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,ERNAKULAM - 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,PALAKKAD - 678 001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.7209 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:A TRUE COPY OF THE ASSESSMENT ORDER DTD. 23.1.2015 FOR THE
YEAR 2012-13 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST
RESPONDENT.**

**EXT.P2:A TRUE COPY OF THE APPEAL DTD. 24.2.2015 AGAINST THE
ASSESSMENT ORDER FOR THE YEAR 2012-13 PENDING BEFORE THE
2ND RESPONDENT.**

**EXT.P3:A TRUE COPY OF THE STAY PETITION DTD. 24.2.2015 FOR THE YEAR
2012-13 PENDING BEFORE THE 2ND RESPONDENT.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7209 of 2015

.....
Dated this the 6th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner has preferred Ext.P2 appeal and Ext.P3 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 for recovery of the amounts confirmed by Ext.P1 assessment orders.

2. Heard Sri.Firoz.K.M, 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 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 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd 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

