

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF MARCH 2015/18TH PHALGUNA, 1936

WP(C).No.7243 of 2015 (E)

PETITIONER:

**M/S.SREE VIJAYALEKSHMI SILKS,
M.C.ROAD,THIRUVALLA.**

**BY ADVS.SRI.ANIL D. NAIR
SMT.C.S.SULEKHA BEEVI
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH**

RESPONDENTS:

- 1. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,PATHANAMTHITTA-689645.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,KOLLAM-691001.**
- 3. THE DEPUTY THAHASILDAR (RR)
TALUK OFFICE,THIRUVALLA-689101.**
- 4. THE STATE OF KERALA,REPRESENTED BY ITS
SECRETARY (TAXES),THIRUVANANTHAPURAM-695001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE ASSESSMENT ORDER DATED 10.12.2014 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT FOR THE MONTH OF JULY 2014.

EXT.P2:TRUE COPY OF THE ASSESSMENT ORDER DATED 10.12.2014 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT FOR THE MONTH OF AUGUST 2014.

EXT.P3:TRUE COPY OF THE APPEAL PENDING BEFORE FIRST RESPONDENT FOR THE MONTH OF SEPTEMBER, 2014.

EXT.P4:TRUE COPY OF THE APPEAL PENDINGT BEFORE 2ND RESPONDENT FOR THE MONTH OF JULY,2014.

EXT.P5:TRUE COPY OF THE APPEAL PENDING BEFORE 2ND RESPONDENT FOR THE MONTH OF AUGUST, 2014.

EXT.P6:TRUE COPY OF THE APPEAL PENDING BEFORE 2ND RESPONDENT FOR THE MONTH OF SEPTEMBER, 2014.

EXT.P7:TRUE COPY OF THE STAY PETITION FILED ALONG WITH P4 APPEAL BEFORE 2ND RESPONDENT FOR THE MONTH OF JULY 2014.

EXT.P8:TRUE COPY OF THE STAY PETITION FILED ALONG WITH P5 APPEAL BEFORE 2ND RESPONDENT FOR THE MONTH OF AUGUST 2014.

EXT.P9:TRUE COPY OF THE STAY PETITION FILED ALONG WITH P6 APPEAL BEFORE 2ND RESPONDENT FOR THE MONTH OF SEPTEMBER 2014.

EXT.P10:TRUE COPY OF THE RR NOTICE DATED 26.2.2015 ISSUED BY THE 3RD RESPONDENT IN RELATION P1 ASSESSMENT ORDER.

EXT.P11:TRUE COPY OF THE RR NOTICE DATED 26.2.2015 ISSUED BY THE 3RD RESPONDENT IN RELATION P2 ASSESSMENT ORDER.

EXT.P12:TRUE COPY OF THE RR NOTICE DATED 26.2.2015 ISSUED BY THE 3RD RESPONDENT IN RELATION P3 ASSESSMENT ORDER.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.7243 OF 2015 (E)

Dated this the 9th day of March, 2015

J U D G M E N T

Against Exts.P1 to P3 assessment orders, the petitioner has preferred Exts.P4 to P6 appeals and Exts.P7 to P9 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued through Exts.P10 to P12 revenue recovery notices, for recovery of the amounts confirmed by Exts.P1 to P3 assessment orders.

2. I have heard the learned counsel appearing for the petitioner as also 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 Exts.P7 to P9 stay petitions 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 the assessment orders 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