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. 7301 of 2015 (K)

PETITIONER:

M/S. SURYA TRADING CORPORATION,
P.O.JUNCTION, MUVATTUPUZHA,
ERNAKULAM, PIN - 686661,
REPRESENTED BY ITS MANAGING PARTNER
CHINNAMMA JOY.

BY ADVS.SRI.MOHAMMED RAFIQ
SRI.M.G.SHAJI

RESPONDENT(S):
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1. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ERNAKULAM, PIN - 682015.

2. **THE COMMERCIAL TAX OFFICER, MUVATTUPUZHA,**
   ERNAKULAM DISTRICT, PIN - 686661.

3. **THE INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, MUVATTUPUZHA,
   ERNAKULAM DISTRICT, PIN - 686661.

4. **THE STATE OF KERALA,**
   REPRESENTED BY THE SECRETARY,
   DEPARTMENT OF COMMERCIAL TAXES,
   TRIVANDRUM, PIN - 695001.

BY GOVT. PLEADER SMT.SBHA ANNAMMA EAPEN

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

mbr/

WP(C).No. 7301 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1- THE TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2009-2010 BEARING NO.32150243114/09-10 DATED 30.1.2014 PASSED BY THE 1ST RESPONDENT UNDER SECTION 25(1) OF THE KERALA VALUE ADDED TAX ACT, 2003.

P2- THE TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2010-2011 BEARING NO.32150243114/10-11 DATED 30.1.2014 PASSED BY THE 1ST RESPONDENT UNDER SECTION 25(1) OF THE KERALA VALUE ADDED TAX ACT, 2003.

P3- THE TRUE COPY OF THE APPEAL DATED 24.11.2014 PREFERRED BY THE PETITIONER BEFORE THE 1ST RESPONDENT AGAINT THE ASSESSMENT ORDER FOR THE YEAR 2009-2010.

P4- THE TRUE COPY OF THE APPEAL DATED 24.11.2014 PREFERRED BY THE PETITIONER BEFORE THE 1ST RESPONDENT AGAINT THE ASSESSMENT ORDER FOR THE YEAR 2010-2011.

P5- THE TRUE COPY OF THE STAY PETITION DATED 24.11.2014 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT ALONG WITH THE APPEAL FOR THE YEAR 2009-10.

P6- THE TRUE COPY OF THE STAY PETITION DATED 24.11.2014 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT ALONG WITH THE APPEAL FOR THE YEAR 2010-11.

P7- THE TRUE COPY OF THE DEMAND NOTICE NO.RRC 345/14-15 DATED 15.11.2014 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968 RELATING TO THE ASSESSMENT FOR THE YEAR 2009-10.

P8- THE TRUE COPY OF THE DEMAND NOTICE NO.RRC 351/14-15 DATED 15.11.2014 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968 RELATING TO THE ASSESSMENT FOR THE YEAR 2010-11.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.7301 OF 2015 (K)

Dated this the 9th day of March, 2015

J U D G M E N T

Against Exts.P1 and P2 assessment orders, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P5 and P6 stay petitions before the 1st 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.P7 and P8 revenue recovery notices, for recovery of the amounts confirmed by Exts.P1 and P2 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 1st respondent shall consider and pass orders on Exts.P5 and P6 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 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp