

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. 7373 of 2015 (V)

PETITIONER(S):

**IP RUBY LATEX (P) LTD,
MAMPAD, MALAPPURAM-676542,
REPRESENTED BY ITS MANAGING DIRECTOR
J.K.MARATTUKALAM.**

**BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR**

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM-695033.**
- 2. THE ASSISTANT COMMISSIONER
SPECIAL CIRCLE, COMMERCIAL TAXES, MALAPPURAM-676505.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM-682013.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER
O/O COMMERCIAL TAXES, MANJERI,
MALAPPURAM-676121.**

BY GOVERNMENT 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:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 22.12.2014 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2005-06.

EXHIBIT P1(A): TRUE COPY OF THE DEMAND NOTICE DATED 24.12.2014 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2005-06.

EXHIBIT P2: TRUE COPY OF THE APPEAL DATED 16.1.2015 FILED BY THE PETITIONER FOR THE PERIOD 2005-06.

EXHIBIT P3: TRUE COPY OF THE PETITION DATED 16.1.2015 FOR STAY OF COLLECTION OF TAX AND INTEREST FOR THE YEAR 2005-06.

EXHIBIT P4: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 21.2.2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF RS.24,21,368/- DEMANDED FOR THE YEAR 2005-06.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.7373 of 2015 (V)

.....
Dated this the 9th day of March, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P1 assessment order for the assessment year 2005 - 2006, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.T.G.Madhavanunni, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, 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 3rd respondent to consider and pass orders on Ext.P3 stay petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 3rd respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P4 demand notice shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/09/03/

