

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

WP(C).No. 7414 of 2015 (B)

PETITIONER:

**ANTONY P.D., PROPRIETOR,
M/S.STAINS TRADING COMPANY, 40/6961,
MAS COMPLEX, 1ST FLOOR, JEWS STREET,
ERNAKULAM.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, 2ND CIRCLE,
ERNAKULAM, KOCHI-682015.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, KOCHI-682015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, KOCHI-682030.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT P1 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2009-2010 DATED 30-10-2014.
- EXT P2 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2010-2011 DATED 30-10-2014.
- EXT P3 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2011-2012 DATED 30-10-2014.
- EXT P4 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 30-10-2014.
- EXT P5 : TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT
FOR THE YEAR 2009-2010 DATED 19-01-2015.
- EXT P6 : TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT
FOR THE YEAR 2010-2011 DATED 19-01-2015.
- EXT P7 : TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT
FOR THE YEAR 2011-2012 DATED 19-01-2015.
- EXT P8 : TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT
FOR THE YEAR 2012-2013 DATED 19-01-2015.
- EXT P9 : TRUE COPY OF THE DELAY CONDONATION PETITION FILED BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2009-2010 DATED 19-01-2015.
- EXT P10 : TRUE COPY OF THE DELAY CONDONATION PETITION FILED BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2010-2011 DATED 19-01-2015.
- EXT P11 : TRUE COPY OF THE DELAY CONDONATION PETITION FILED BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2011-2012 DATED 19-01-2015.
- EXT P12 : TRUE COPY OF THE DELAY CONDONATION PETITION FILED BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2012-2013 DATED 19-01-2015.
- EXT P13 : TRUE COPY OF THE STAY PETITION FILED BEFORE THE
2ND RESPONDENT FOR THE YEAR 2009-2010 DATED 19-01-2015.
- EXT P14 : TRUE COPY OF THE STAY PETITION FILED BEFORE THE
2ND RESPONDENT FOR THE YEAR 2010-2011 DATED 19-01-2015.
- EXT P15 : TRUE COPY OF THE STAY PETITION FILED BEFORE THE
2ND RESPONDENT FOR THE YEAR 2011-2012 DATED 19-01-2015.
- EXT P16 : TRUE COPY OF THE STAY PETITION FILED BEFORE THE
2ND RESPONDENT FOR THE YEAR 2012-2013 DATED 19-01-2015.

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- EXT P17 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2009-2010 DATED 12-02-2015.
- EXT P18 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2010-2011 DATED 12-02-2015.
- EXT P19 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2011-2012 DATED 12-02-2015.
- EXT P20 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2012-2013 DATED 12-02-2015.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.7414 OF 2015 (B)

Dated this the 10th day of March, 2015

J U D G M E N T

Against Exts.P1 to P4 assessment orders, the petitioner has preferred Exts.P5 to P8 appeals, Exts.P9 to P12 delay condonation petitions and Exts.P13 to P16 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.P17 to P20 revenue recovery notices, for recovery of the amounts confirmed by Exts.P1 to P4 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.P9 to P12 delay condonation petitions and Exts.P13 to P16 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