

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. 7479 of 2015 (H)

PETITIONER(S) :

**M/S.IMMANUEL CRUSHERS AND MINES PVT. LTD.,
34/316, PIPELINE ROAD, PADIVATTOM, EDAPPALLY, PIN-682 034,
REPRESENTED BY ITS DIRECTOR, ABRAHAM K.THOMAS**

**BY ADVS.SRI.PHILIP J.VETTICKATTU
SRI.B.PREMNATH (E)**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, 2ND CIRCLE, KALAMASSERRY,
ERNAKULAM, PIN-682 030.**
- 2. THE COMMERCIAL TAX OFFICER,
REVENUE RECOVERY, ERNAKULAM, KANAYANNOOR TALUK,
KAKKANAD- 682 030.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM- 682 030.**

BY GOVERNMENT 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:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE PROCEEDINGS U/S. 25 OF THE KVAT ACT DATED 29.11.2014 ISSUED BY THE 1ST RESPONDENT FOR THE PERIOD 2013-2014.
- EXHIBIT P2: TRUE COPY OF THE PROCEEDINGS U/S/ 25 OF THE KVAT ACT DATED 29.11.2014 ISSUED BY THE 1ST RESPONDENT FOR THE MONTH OF APRIL.
- EXHIBIT P3: TRUE COPY OF THE PROCEEDINGS U/S. 25 OF THE KVAT ACT DATED 29.11.2014 ISSUED BY THE 1ST RESPONDENT FOR THE MONTH OF MAY.
- EXHIBIT P4: TRUE COPY OF THE PROCEEDINGS U/S. 25 OF THE KVAT ACT DATED 29.11.2014 ISSUED BY THE 1ST RESPONDENT FOR THE MONTH OF JUNE.
- EXHIBIT P5: TRUE COPY OF THE PROCEEDINGS U/S. 25 OF THE KVAT ACT DATED 29.11.2014 ISSUED BY THE 1ST RESPONDENT FOR THE MONTH OF JULY.
- EXHIBIT P6: TRUE COPY OF THE PROCEEDINGS U/S. 25 OF THE KVAT ACT DATED 29.11.2014 ISSUED BY THE 1ST RESPONDENT FOR THE MONTH OF AUGUST.
- EXHIBIT P7: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P1 PROCEEDINGS.
- EXHIBIT P8: TRUE COPY OF STAY PETITION AND DELAY CONDONATION PETITION FILED ALONG WITH EXT.P7.
- EXHIBIT P9: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P2 PROCEEDINGS.
- EXHIBIT P10: TRUE COPY OF STAY PETITION AND DELAY CONDONATION PETITION FILED ALONG WITH EXT.P9.
- EXHIBIT P11: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P3 PROCEEDINGS.
- EXHIBIT P12: TRUE COPY OF STAY PETITION AND DELAY CONDONATION PETITION FILED ALONG WITH EXT.P11.
- EXHIBIT P13: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P4 PROCEEDINGS.
- EXHIBIT P14: TRUE COPY OF STAY PETITION AND DELAY CONDONATION PETITION FILED ALONG WITH EXT. P13.
- EXHIBIT P15: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P5 PROCEEDINGS.

EXHIBIT P16: TRUE COPY OF STAY PETITION AND DELAY CONDONATION PETITION
FILED ALONG WITH EXT.P15.

EXHIBIT P17: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE
THE 3RD RESPONDENT AGAINST EXT.P6 PROCEEDINGS.

EXHIBIT P18: TRUE COPY OF STAY PETITION AND DELAY CONDONATION PETITION
FILED ALONG WITH EXT.P17.

EXHIBIT P19: TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY
THE 2ND RESPONDENT TO THE PETITIONER WITH RESPECT TO
EXT. P1 PROCEEDINGS.

EXHIBIT P20: TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY
THE 2ND RESPONDENT TO THE PETITIONER WITH RESPECT TO
EXT. P2 PROCEEDINGS.

EXHIBIT P21: TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY
THE 2ND RESPONDENT TO THE PETITIONER WITH RESPECT TO
EXT.P3 PROCEEDINGS.

EXHIBIT P22: TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY
THE 2ND RESPONDENT TO THE PETITIONER WITH RESPECT TO
EXT. P4 PROCEEDINGS.

EXHIBIT P23: TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY
THE 2ND RESPONDENT TO THE PETITIONER WITH RESPECT TO
EXT.P5 PROCEEDINGS.

EXHIBIT P24: TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY
THE 2ND RESPONDENT TO THE PETITIONER WITH RESPECT TO
EXT.P6 PROCEEDINGS.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7479 of 2015
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Dated this the 10th day of March, 2015

J U D G M E N T

Against Exts.P1 to P6 assessment orders, the petitioner has preferred Exts.P7, P9, P11, P13, P15 and P17 appeals and Exts.P8, P10, P12, P14, P16 and P18 stay petitions before the 3rd 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 Exts.P1 to P6 assessment orders.

2. Heard Sri.Philip J. Vettickattu, 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 3rd respondent shall consider and pass orders on Exts.P8, P10, P12, P14, P16 and P18 stay petitions 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 to P6 assessment orders shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 3rd 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

