

**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. 7606 of 2015 (A)**  
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**PETITIONER :**  
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**BINDU JAMES, AGED 40 YEARS,  
PROPRIETRESS, TOPLINE CONCEPTS, IRIYA P.O.  
KASARAGOD DISTRICT - 671 531.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)  
SRI.K.S.HARIHARAN NAIR  
SRI.K.UMAMAHESWAR**

**RESPONDENTS :**  
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- 1. COMMERCIAL TAX OFFICER,  
HOSDURG, KASARAGOD DISTRICT - 671 315.**
- 2. THE DY. COMMISSIONER (APPEALS)  
COMMERCIAL TAXES, NIRMAL ARCADE, ERANHIPPALAM,  
KOZHIKODE - 673 006.**
- 3. THE INSPECTING ASST. COMMISSIONER,  
COMMERCIAL TAXES, KASARAGOD - 671 121.**

**R1 TO R3 BY SENIOR GOVERNMENT PLEADER  
SMT. SHOBA ANNAMMA EAPPEN**

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

**bp**

**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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- P1: COPY OF ORDER DT. 11.12.14 OF THE 1ST RESPONDENT FOR THE  
YEAR 2013-14.
- P2: COPY OF APPEAL MEMORANDUM AGAINST EXT. P1.
- P3: COPY OF STAY PETITION FIELD ALONG WITH EXT. P2 APPEAL.
- P4: COPY OF NOTICE DT. 20.2.15 OF THE 3RD RESPONDENT UNDER THE RR ACT.

**RESPONDENT(S)' EXHIBITS** : NIL.  
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**//TRUE COPY//**

**P.S. TO JUDGE**

**bp**

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C).NO.7606 OF 2015 (A)**  
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**Dated this the 10<sup>th</sup> day of March, 2015**

**J U D G M E N T**

Against Ext.P1 assessment order under the Central Sales Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2<sup>nd</sup> respondent. It is the case of the petitioner that, even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P4 revenue recovery notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and 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 2<sup>nd</sup> respondent shall consider and pass orders on Ext.P3 stay petition 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 Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2<sup>nd</sup> respondent as directed above, and communicated to the petitioner.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

prp