

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF MARCH 2015/20TH PHALGUNA, 1936

WP(C).No.7705 of 2015 (K)

PETITIONER:

**FLORA TILES AND SANITARIES,
N.H.ROAD,CHERUVATHUR,KASARAGOD DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
P.ABDUL SALAM.**

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

RESPONDENTS:

- 1. COMMERCIAL TAX OFFICER,
HOSDURG,KASARAGOD - 671 315.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,NIRMAL ARCADE,
ERANHIPALAM,KOZHIKODE - 671 006.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,KASARAGOD - 671 121.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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WP(C).No.7705 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:

**EXHIBIT-P1-COPY OF ASSESSMENT ORDER DATED 23/052014 FOR THE MONTH
OF FEBRUARY, 2014.**

**EXHIBIT-P1(a)-COPY OF ASSESSMENT ORDER DATED 22/10/2014 FOR THE
MONTH OF JULUYAND AUGUST, 2014.**

EXHIBIT-P2-COPY OF APPEAL MEMORANDUM AGAISNT EXHIBIT-P1.

EXHIBIT-P2(a)-COPY OF THE APPEAL MEMORANDUM AGAINST EXHIBIT-P1(a).

**EXHIBIT-P3-COPY OF THE PETITION FOR CONDONATION OF DELAY IN EXHIBIT-
P2(a) APPEAL.**

EXHIBIT-P4-COPY OF STAY PETITON IN EXHIBIT-P2 APPEAL.

EXHIBIT-P4(a)-COPY OF THE STAY PETITION IN EXHIBIT-P2(a) APPEAL.

**EXHIBIT-P5-COPY OF THE RR NOTICE DATED 17/07/2014 ISSUED BY THE 3RD
RESPONDENT IN RESPECT OF EXHIBIT-P1.**

**EXHIBIT-P5(a)-COPY OF THE RR NOTICE DATED 08/12/2014 ISSUED BY THE 3RD
RESPONDENT IN RESPECT OF EXHIBIT-P1(a)**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 7705 of 2015 (K)

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Dated this the 11th day of March, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P1 series of assessment orders, the petitioner has preferred Ext.P2 series of appeals, along with Ext.P3 series of delay condonation petitions and Ext.P4 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petitions by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 series of demand notices, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.S.Anil Kumar, the learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

2. 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 2nd respondent to consider and pass orders on Ext.P3 series of delay condonation petitions, and Ext.P4 series of stay petitions, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed

by the 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Ext.P5 series of demand notices shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/12/03/

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