

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. 7708 of 2015 (K)

PETITIONER :

**M/S.AVEES CORPORATION, AGED 57 YEARS,
NEHRU BAZAR, THRISSUR
REPRESENTED BY ITS PARTNER A.J JOY**

**BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA**

RESPONDENTS :

- 1. ASSISTANT COMMISSIONER - III, SPECIAL CIRCLE,
COMMERCIAL TAX OFFICE, THRISSUR,
SPECIAL CIRCLE, COMMERCIAL TAX OFFICE, THRISSUR 680001**
- 2. DEPUTY COMMISSIONER(APPEALS)
COMMERCIAL TAXES, ERNAKULAM - 682 015**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, POOTHOLE, THRISSUR 680 004**

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

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

bp

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER FOR THE AY-2009-2010
DATED 31-1-2015.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE AY-2009-10 DATED 23-2-2015.**

**EXHIBIT P2(A): TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE AY-2009-10 DATED 23-2-2015**

**EXHIBIT P3: TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE
3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE
RECOVERY ACT (AY 2009-10) DATED 6-3-2015**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 7708 of 2015 (K)

.....
Dated this the 11th day of March, 2015

JUDGMENT

Against Ext.P1 assessment order for the assessment year 2009 - 2010, the petitioner preferred Ext.P2 appeal along with Ext.P2(a) stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P3 demand notice, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.K.I.Mayankutty Mather, 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 2nd respondent, to consider and pass orders on Ext.P2(a) 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 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P3 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/12/03/

