

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. 7765 of 2015 (U)

PETITIONER(S) :

FASLUDEEN P.M.,
PROPRIETOR, P.S.CEMENTS,
ARATTUPUZHZA P.O.,
HARIPAD, ALAPPUZHA-690515.

BY ADVS.SRI.V.DEVANANDA NARASIMHAM &
SRI.D.VENUGOPAL.

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, HARIPAD,
ALAPPUZHA-678 001.
2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, BAPPUJI NAGAR,
ASRAMAM,
KOLLAM-691 002.
3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, CHENGANNUR,
ALAPPUZHA-678 001.

BY SENIOR 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:

ivs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXHIBIT P1- TRUE COPY OF ANNUAL RETURN E-FILED ON 31-05-13 BEFORE
1ST RESPONDENT.
- EXHIBIT P2- TRUE COPY OF FORM 13 & 13A AUDIT REPORT E-FILED BEFORE
1ST RESPONDENT ON 21-12-13.
- EXHIBIT P3- TRUE COPY OF ASSESSMENT ORDER DATED 28-11-14 ISSUED BY
1ST RESPONDENT TO THE PETITIONER.
- EXHIBIT P4- TRUE COPY OF THE FORM 29 APPEAL MEMORANDUM DATED 01-
01-2015 FILED BEFORE 2ND RESPONDENT.
- EXHIBIT P5- TRUE COPY OF INTERLOCUTORY APPLICATION FOR ABSOLUTE
STAY DATED 02-01-15 FILED BEFORE 2ND RESPONDENT.
- EXHIBIT P6- TRUE COPY OF RR NOTICE ISSUED U/S. 7 OF THE RR ACT BY
3RD RESPONDENT TO THE PETITIONER.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7765 of 2015

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

J U D G M E N T

Against Ext.P3 assessment order, the petitioner has preferred Ext.P4 appeal and Ext.P5 stay petitions before the 2nd respondent. Ext.P6 is the RR notice issued under Section 7 of the Revenue Recovery Act by the 3rd respondent to the petitioner. 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 Ext.P3 assessment order.

2. Heard the learned counsel for the petitioner and also 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 2nd respondent shall consider and pass orders on Ext.P5 stay petition 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.P3 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd 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

