

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**THURSDAY, THE 12TH DAY OF MARCH 2015/21ST PHALGUNA, 1936**

**WP(C).No. 7849 of 2015 (E)**  
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**PETITIONER :**  
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**P.A.SUBAIR, PROPRIETOR,  
CREATIVE PLY BOARDS, KOOVAPADY,  
PERUMBAVOOR.**

**BY ADVS.SRI.K.M.FIROZ  
SMT.M.SHAJNA  
SRI.S.KANNAN**

**RESPONDENT(S):**  
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- 1. COMMERCIAL TAX OFFICER,  
COMMERCIAL TAXES, 1ST CIRCLE,  
PRUMBAVOOR- 683 542.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),  
COMMERCIAL TAXES DEPARTMENT,  
ERNAKULAM- 682 015.**
- 3. THE ASSISTANT COMMISSIONER (APPEALS),  
COMMERCIAL TAXES DEPARTMENT, SALES TAX COMPLEX,  
ERNAKULAM- 682 015.**
- 4. INSPECTING ASST. COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAXES,  
MUVATTUPUZHA,PIN- 683 572.**

**R1 TO R4 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 12-03-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**WP(C).No. 7849 of 2015 (E)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**EXHIBIT-P1: A TRUE COPY OF THE ASSESSMENT ORDER DATED 20.3.2014 FOR THE YEAR 2008-09 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.**

**EXHIBIT-P2: A TRUE COPY OF THE APPEAL DTD. 24.4.2014 AGAINST THE ASSESSMENT ORDER FOR THE YEAR 2008-09 FILED BEFORE THE 2ND RESPONDENT AND PENDING BEFORE THE 3RD RESPONDENT.**

**EXHIBIT-P3: A TRUE COPY OF THE STAY PETITION DTD. 24.4.2014 FOR THE YEAR 2008-09 FILED BEFORE THE 2ND RESPONDENT AND PENDING BEFORE THE 3RD RESPONDENT.**

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

**P.A.TO.JUDGE**

**sts**

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

.....  
**W.P.(C) No.7849 of 2015 (E)**

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Dated this the 12<sup>th</sup> day of March, 2015

**JUDGMENT**

The petitioner is a registered dealer under the Central Sales Tax Act, 1956. Against Ext.P1 assessment order for the assessment year 2008 - 2009, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2<sup>nd</sup> respondent. It is the case of the petitioner that even before a consideration of the stay petition by the 2<sup>nd</sup> respondent, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Sri.Firoz K.M., 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 2<sup>nd</sup> respondent to consider and pass orders on Ext.P3 stay petition, 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 2<sup>nd</sup> respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Ext.P1 assessment order shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

AMV/13/03/

