

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF MARCH 2015/22ND PHALGUNA, 1936

WP(C).No. 7971 of 2015 (V)

PETITIONER :

**M/S. SHALOM WOOD MAGIC,
STADIUM BYE PASS ROAD, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER,
JOSEPH.G.P.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
SECOND CIRCLE, PALAKKAD-678 001**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001**

R1 & R2 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 27/05/2014**
- P1(A) COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 27/05/2014**
- P2 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 06/03/2015**
- P2(A) COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 06/03/2015**
- P3 COPY OF THE DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 05/03/2015.**
- P3(A) COPY OF THE DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 06/03/2015**
- P4 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 05/03/2015**
- P4(A) COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 06/03/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.7971 of 2015 (V)

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Dated this the 13th day of March, 2015

JUDGMENT

Against Ext.P1 series of assessment orders under the Kerala Value Added Tax Act, 2003, and Central Sales Tax Act, respectively, the petitioner has preferred Ext.P2 series of appeals together 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 prior to considering the stay petitions, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 series of assessment orders.

2.I have heard Sri.Harisankar V. Menon, 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.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.

Coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P1 series of assessment orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicated the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/13/03/

