

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. 8009 OF 2015 (A)

PETITIONER(S) :

M/S. BLUE WINGS EXPORTS AND IMPORTS
39/6243, PALACE TOWER
ALAPPAT CROSS ROAD, ERNAKULAM,
REPRESENTED BY ITS PROPRIETOR M.K.RADHAKRISHNAN

BY ADV. SRI.K.J.ABRAHAM

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER,
IV CIRCLE, COMMERCIAL TAXES, ERNAKULAM-682018
2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM, 682015
3. THE DEPUTY THAHSILDAR (RR) ,
KANAYANNUR TALUK, ERNAKULAM-682 011

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

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

WP(C).NO. 8009 OF 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32071807934/2009-10
DATED 24.03.2014

EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO.29 DATED
25.08.2014

EXT.P3: TRUE COPY OF THE FORM NO.30 STAY PETITION DATED 25.08.2014

EXT.P4: TRUE COPY OF THE FORM NO.1 DEMAND NOTICE NO.E6-963/15/ST
DATED 16.02.2015

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.8009 of 2015

.....
Dated this the 13th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. Ext.P4 is the revenue recovery notice. 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.P1 order.

2. I have heard the learned counsel for the petitioner and 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.P3 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Ext.P4 notice 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

