

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WP(C).No. 8164 of 2015 (U)

PETITIONER(S):

**M/S. ARJUNA NATURAL EXTRACTS LTD.
PB NO.126, BANK ROAD, ALUVA,
REPRESENTED BY ITS MANAGING DIRECTOR
MR.P.J.KUNJACHAN.**

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENT(S):

**1. THE COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, ANGAMALY.**

**2.THE DY. COMMISSIONER (APPEALS) -I,
COMMERCIAL TAXES, ERNAKULAM.**

**3.THE SALES TAX AND VAT APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOCHI.**

**4.THE TAHSILDAR,
SULU TALUK, SENNAPPACHETTY PUDUR,
KAUMATHANPATTY, COIMBATORE.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE TRANSIT PASS BEARING NO.PS/320921/1763/2012-13 ISSUED TO THE LORRY.

EXT.P2: COPY OF THE TRANSIT PASS BEARING NO.PS/320921/785/2013-14 ISSUED TO THE LORRY.

EXT.P3: COPY OF THE EXPORT INVOICE/EXPORT DOCUMENT CORRESPONDING TO EXT.P1 TRANSIT PASS.

EXT.P3(A): COPY OF EXPORT PACKING LIST/EXPORT DOCUMENT CORRESPONDING TO EXT.P1 TRANSIT PASS.

EXT.P3(B): COPY OF SHIPPING BILLS/EXPORT DOCUMENTS CORRESPONDING TO EXT.P1 TRANSIT PASS.

EXT.P3(C): COPY OF AIRWAY BILL/EXPORT DOCUMENT CORRESPONDING TO EXT.P1 TRANSIT PASS.

EXT.P4: COPY OF EXPORT INVOICE/EXPORT DOCUMENTS CORRESPONDING TO EXT.P2 TRANSIT PASS.

EXT.P4(A): COPY OF EXPORT PACKING LISTS/EXPORT DOCUMENTS CORRESPONDING TO EXT.P2 TRANSIT PASS.

EXT.P4(B): COPY OF AIRWAY BILLS/EXPORT DOCUMENTS CORRESPONDING TO EXT.P2 TRANSIT PASS.

EXT.P4(C): COPY OF SHIPPING BILLS/FORM A.R.E-1/EXPORT DOCUMENTS CORRESPONDING TO EXT.P1 AND EXT.P2 TRANSIT PASSES.

EXT.P5: COPY OF LETTER DATED 20.6.2013 TO THE 1ST RESPONDENT.

EXT.P6: COPY OF LETTER DATED 25.6.2013 TO THE 1ST RESPONDENT.

EXT.P7: COPY OF ASSESSMENT ORDER DATED 27.6.2013 UNDER SECTION 48 OF THE ACT LEVYING TAX AND IMPOSING PENALTY.

EXT.P8: COPY OF THE ORDER OF THE 2ND RESPONDENT DATED 24.2.2015 DISMISSING THE APPEAL.

EXT.P9: COPY OF THE FORM APPEAL AND GROUNDS OF APPEAL.

EXT.P10: COPY OF THE STAY APPLICATION FILED BEFORE THE 3RD RESPONDENT.

W.P.(C).NO.8164/2015

**EXT.P11: COPY OF THE RELEVANT PAGE OF THE LOCAL DELIVERY BOOK
ACKNOWLEDGING THE FILING OF THE APPEAL AND STAY PETITION.**

**EXT.P12: COPY OF THE NOTICE ALONGWITH ENGLISH TRANSLATION
PROPOSING RECOVERY PROCEEDINGS DT.29.4.2014 ISSUED BY THE 4TH
RESPONDENT.**

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8164 OF 2015 (U)

Dated this the 17th day of March, 2015

J U D G M E N T

Against Ext.P8 first appellate order, the petitioner had preferred Ext.P9 appeal together with Ext.P10 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P12 revenue recovery notice as confirmed by Ext.P8 appellate order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing 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:

1. The 3rd respondent shall consider and pass orders on Ext.P10 stay petition within a period of two months from the date of receipt of a copy of this judgment,

after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P8 appellate order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp