

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. 8303 OF 2015 (K)

PETITIONER(S) :

**M/S.STELLAR POLY VINYL, AGED 43 YEARS,
ANTHIYOORKUNNU, KODIKUTHIPARAMBA, MALAPPURAM,
REPRESENTED BY ITS PARTNER, ISMAYIL KOTTUVALA.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER (KVAT),
SPECIAL CIRCLE, COMMERCIAL TAXES, MALAPPURAM-676 505.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM- 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM AT MANJERI- 676 121.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

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

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012-13 (CST) DATED 10.11.2014**
- EXT.P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012-13 (CST) DATED 10.11.2014**
- EXT.P3: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2013-14 (CST) DATED 10.11.2014**
- EXT.P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2011-12 DATED 10.03.2015.**
- EXT.P5: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 10.03.2015.**
- EXT.P6: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 10.03.2015.**
- EXT.P7: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
THE YEAR 2011-12 DATED 10.03.2015.**
- EXT.P8: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
THE YEAR 2012-13 DATED 10.03.2015.**
- EXT.P9: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
THE YEAR 2013-14 DATED 10.03.2015.**
- EXT.P10: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12
DATED 10.03.2015.**
- EXT.P11: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13
DATED 10.03.2015.**
- EXT.P12: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14
DATED 10.03.2015.**
- EXT.P13: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF
THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT
FOR THE YEAR 2011-12 DATED 10.02.2015.**

WP(C).No. 8303 of 2015 (K)

**EXT.P14: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF
THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT
FOR THE YEAR 2012-13 DATED 10.02.2015.**

**EXT.P15: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF
THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT
FOR THE YEAR 2013-14 DATED 10.02.2015.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.8303 of 2015
.....

Dated this the 17th day of March, 2015

J U D G M E N T

Against Exts.P1 to P3 assessment orders under the Central Sales Tax Act, the petitioner has preferred Exts.P4 to P6 appeals, Exts.P7 to P9 delay condonation petitions and Exts.P10 to P12 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P13 to P15 demand notices, for recovery of the amounts confirmed by Exts.P1 to P3 assessment orders.

2. I have 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 Exts.P7 to P9 delay condonation petitions and Exts.P10 to P12 stay petitions 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 Exts.P13 to P15 demand notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

