

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF MARCH 2015/27TH PHALGUNA, 1936

WP(C).No. 8454 of 2015 (F)

PETITIONER :

**M/S. VLCC HEALTH CARE LIMITED,
1ST FLOOR, DOOR NO. 37/726 C, LF CHURCH,
COMMERCIAL BUILDING, NEAR LF CHURCH, SA ROAD,
ERNAKULAM, COCHIN - 20**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.C.S.SULEKHA BEEVI
SMT.ROSIE ATHULYA JOSEPH**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER, 2ND CIRCLE,
TRIPUNITHURA - 682301.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM - 6582015.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM - 682015.**

**R1 TO R3 BY SENIOR GOVERNMENT PLEADER
SMT. SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.8454 of 2015

.....
Dated this the 18th day of March, 2015

J U D G M E N T

Against Ext.P1 series of assessment orders, the petitioner has preferred Ext.P2 series of appeals and Ext.P3 series of 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 Ext.P4 series of revenue recovery notices, for recovery of the amounts confirmed by Ext.P1 series of 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 Ext.P3 series of 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 Ext.P4 series of notices 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

