

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. 8571 of 2015 (V)

PETITIONER(S):

**M/S.SKYBLUE PLYWOODS PVT. LTD
INDUSTRIAL DEVELOPMENT AREA, ALUVA,
REPRESENTED BY THE MANAGING DIRECTOR,
MR.MOHAMMED C.P., AGED 52 YEARS, S/O.PAREED.**

**BY ADVS.SRI.C.A.NAVAS
SRI.P.A.SHAJI SAMAD
SMT.E.G.AMBILY
SRI.C.J.SOLOMAN
SRI.T.K.SASIKUMAR**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-II,
COMMERCIAL TAX OFFICE, ALUVE, ERNAKULAM DISTRICT. 683 001**
- 2.THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM 683 031.**
- 3.THE INSPECTING ASSISTANT COMMISSIONER, MATTANCHERY,
COCHIN -2.**
- 4.THE VILLAGE OFFICER, VENGOLA VILLAGE,
ERNAKULAM DISTRICT 683 031.**
- 5.DEPUTY TAHSILDAR, REVENUE RECOVERY, TALUK OFFICE,
KUNNATHUNADU TALUK - 683 003.**

R BY GOVERNMENT PLEADER 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:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT NO.32150789054 FOR THE ASSESSMENT YEAR 2005-06 DATED 25.10.2014.

EXT.P2: COPY OF THE DEMAND NOTICE DATED 25.10.2014.

EXT.P3: COPY OF THE ASSESSMENT NO.32150789054 FOR THE ASSESSMENT YEAR 2006-07 DATED 25.10.2014.

EXT.P4: COPY OF THE DEMAND NOTICE DATED 25.10.2014.

EXT.P5: COPY OF THE ASSESSMENT NO.32150789054 FOR THE ASSESSMENT YEAR 2007-08 DATED 25.10.2014.

EXT.P6: COPY OF THE DEMAND NOTICE DATED 25.10.2014.

EXT.P7: COPY OF THE STATUTORY APPEAL DATED 04.11.2014.

EXT.P8: COPY OF THE STATUTORY APPEAL DATED 04.11.2014.

EXT.P9: COPY OF THE STATUTORY APPEAL DATED 04.11.2014.

EXT.P10: COPY OF THE STAY PETITION DATED 4.11.2014.

EXT.P11: COPY OF THE STAY PETITION DATED 4.11.2014.

EXT.P12: COPY OF THE STAY PETITION DATED 4.11.2014.

EXT.P13: COPY OF THE REVENUE RECOVERY NO.F (RR) 326/14-15 DATED 18.2.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8571 OF 2015 (V)

Dated this the 18th day of March, 2015

J U D G M E N T

Against Exts.P1, P3 and P5 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P7 to P9 appeals before the 2nd respondent. Along with the appeals, the petitioner has also preferred Exts.P10 to P12 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Ext.P13 revenue recovery notice as confirmed by Exts.P1, P3 and P5 assessment orders.

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 2nd respondent shall consider and pass orders on 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.

2.Recovery steps for recovery of amounts confirmed against petitioner by Exts.P1, P3 and P5 assessment orders 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

prp