

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 19TH DAY OF MARCH 2015/28TH PHALGUNA, 1936

WP(C).No. 8738 of 2015 (N)

PETITIONER:

**SHABEENA BENNY,
M/S. CHIRIYANKANDATH ENTERPRISES,
ELTHURUTH P.O, LALOOR, THRISSUR - 680 611.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER, 2ND CIRCLE,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR - 680 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR -680 001.**
- 3. THE DEPUTY TAHSILDAR (RR),
O/O. THE TAHSILDAR (RR),
THRISSUR - 680 020.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 :** TRUE COPY OF THE ASSESSMENT ORDER NO.32080679122/JAN 13 DATED 1.4.2014 FOR THE MONTH OF JANUARY 2013-14 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXT. P1A :** TRUE COPY OF THE ASSESSMENT ORDER NO.32080679122/FEBRUARY 13 DATED 1.4.2014 FOR THE MONTH OF FEBRUARY 2013-14 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXT. P1B :** TRUE COPY OF THE ASSESSMENT ORDER NO.32080679122/MARCH 13 DATED 1.4.2014 FOR THE MONTH OF MARCH 2013-14 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXHIBIT P2 :** TRUE COPY OF THE FIRST APPEAL DATED 26.9.2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE MONTH OF JANUARY 2013-14, AGAINST EXHIBIT P1, ASSESSMENT ORDER.
- EXT. P2A :** TRUE COPY OF THE FIRST APPEAL DATED 26.9.2014 FILED BY THE PETITIONER FOR THE MONTH OF FEBRUARY 2013-14, BEFORE THE 2ND RESPONDENT AGAINST EXHIBIT P1A, ASSESSMENT ORDER.
- EXT. P2B :** TRUE COPY OF THE FIRST APPEAL DATED 26.9.2014 FILED BY THE PETITIONER FOR THE MONTH OF MARCH 2013-14, BEFORE THE 2ND RESPONDENT AGAINST EXHIBIT P1B, ASSESSMENT ORDER.
- EXHIBIT P3 :** TRUE COPY OF THE DELAY CONDONATION PETITION DATED 26.9.2014 FILED BY THE PETITIONER FOR THE MONTH OF JANUARY 2013-14 BEFORE THE 2ND RESPONDENT.
- EXT. P3A:** TRUE COPY OF THE DELAY CONDONATION PETITION DATED 26.9.2014 FILED BY THE PETITIONER FOR THE MONTH OF FEBRUARY 2013-14 BEFORE THE 2ND RESPONDENT.
- EXT. P3B :** TRUE COPY OF THE DELAY CONDONATION PETITION DATED 26.9.2014 FILED BY THE PETITIONER FOR THE MONTH OF MARCH 2013-14 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P4 :** TRUE COPY OF THE STAY PETITION DATED 26.9.2014 FILED BY THE PETITIONER FOR THE MONTH OF JANUARY 2013-14 BEFORE THE 2ND RESPONDENT.
- EXT. P4A :** TRUE COPY OF THE STAY PETITION DATED 26.9.2014 FILED BY THE PETITIONER FOR THE MONTH OF FEBRUARY 2013-14 BEFORE THE 2ND RESPONDENT.

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**EXT. P4B : TRUE COPY OF THE STAY PETITION DATED 26.9.2014
FILED BY THE PETITIONER FOR THE MONTH OF MARCH 2013-14
BEFORE THE 2ND RESPONDENT.**

**EXHIBIT P5 : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2014/1902/8/600
DATED 18.6.2014 FOR THE YEAR 2013-14 ISSUED BY THE
3RD RESPONDENT TO THE PETITIONER.**

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 8738 of 2015 (N)

.....
Dated this the 19th day of March, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P1 series of assessment orders, the petitioner has preferred Ext.P2 series of appeals, along with Ext.P3 series of delay condonation petitions and Ext.P4 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petitions by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 revenue recovery notice, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.P.N.D.Namboothiri, the learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

2.On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P3 series of delay condonation petitions, and Ext.P4 series of stay petitions, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to

be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Ext.P5 revenue recovery notice, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/19/03/