

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 23RD DAY OF MARCH 2015/2ND CHAITHRA, 1937

WP(C).No. 9225 of 2015 (C)

PETITIONER :

**M/S. SEA FOOD INNOVATIONS
CC 33/2852 C1, KANNETHU ROAD
CHAKKARAPARAMBU, THAMMANAM P.O.,
COCHIN – 682 032, ERNAKULAM DISTRICT
REPRESENTED BY ITS MANAGING PARTNER
SRI. JOSEPH ZACHARIAH.**

BY ADV. SRI.TOMSON T. EMMANUEL

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, 3RD CIRCLE
ERNAKULAM, COCHIN – 682 018.**
- 2. ASSISTANT COMMISSIONER (APPEALS)
SALES TAX COMPLEX, THEVARA
COCHIN – 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, CIVIL STATION
KAKKANAD, COCHIN – 682 030.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF ASSESSMENT ORDER DATED 10.12.2014 PASSED BY THE 1ST RESPONDENT, FOR THE YEAR 2012-13, AFTER CREATING HUGE UNSUSTAINABLE AND ILLEGAL DEMANDS.
- EXT.P2 COPY OF JUDGMENT DATED 2.2.2015 IN WPC NO. 3177 OF 2015 PASSED BY THIS HON'BLE COURT IN RE-DELEGATING THE PETITIONER WITH APPELLATE REMEDY AGAINST EXT.P1 ASSESSMENT.
- EXT.P3 COPY OF APPEAL DATED 13.2.2015 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT CHALLENGING EXT.P1 ORDER AS DIRECTED BY THIS HON'BLE COURT.
- EXT.P4 COPY OF PETITION DATED 13.2.2015 FOR CONDONING DELAY IN FILING THE APPEAL SUBMITTED BY THE PETITIONER ALONG WITH EXT.P3 APPEAL, BEFORE THE 2ND RESPONDENT.
- EXT.P5 COPY OF STAY PETITION DATED 13.2.2015 SUBMITTED BY THE PETITIONER ALONG WITH EXT.P3 APPEAL BEFORE THE 2ND RESPONDENT.
- EXT.P6 COPY OF AUDIT REPORT DATED 30.7.2014 ALONG WITH AUDITORS REMARK FOR FILING REVISED RETURNS, RECONCILING WITH ANNUAL RETURN FOR THE YEAR 2012-13, PRODUCED ALONG WITH EXT. P5 STAY PETITION, BEFORE THE 2ND RESPONDENT.
- EXT.P6(a) COPY OF INVOICE NO. 07/12-13 DATED 14.2.2013, ACCOUNTED IN THE BOOKS OF ACCOUNTS, WHICH WAS SUBMITTED ALONG WITH EXT.P5 BEFORE THE 2ND RESPONDENT.
- EXT.P7 COPY OF REVENUE RECOVERY NOTICE IN FORM NO. 1 DATED 6.2.2015 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT PURSUANT TO EXT. P1 DEMAND.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.9225 OF 2015 (C)

Dated this the 23rd day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner has preferred Ext.P3 appeal before the 2nd respondent. Along with the appeal, the petitioner had also preferred Ext.P4 petition for condonation of delay and Ext.P5 stay petition before the 2nd respondent. The apprehension of the petitioner is that even prior to considering the stay petition, recovery proceedings will be initiated through Ext.P7 revenue recovery notice for recovery of the amounts confirmed against the petitioner by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

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 a a direction to the 2nd respondent to consider and pass orders on

Ext.P4 delay condonation petition and Ext.P5 stay petition within a period of two months from the date of receipt of a copy of this judgment. While considering the stay petition, the 2nd respondent shall take note of Exts.P6 and P6(a) documents, which are stated to have been filed by the petitioner along with the stay petition. Recovery steps confirmed against the petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance till such time as the 2nd respondent passes orders on the stay petition and communicates the same to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp