

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF MARCH 2015/3RD CHAITHRA, 1937

WP(C).No. 9380 of 2015 (V)

PETITIONER :

**M/S.GRAND TEXTILE CENTRE,
FRUIT MARKET COMPLEX, NEAR OLD BUS STAND,
KANNUR-670 001, REPRESENTED BY ITS MANAGING PARTNER,
SHRI. K.SUNIL KUMAR.**

**BY SRI.T.M.SREEDHARAN,SENIOR ADVOCATE
ADVS. SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, KANNUR.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, NIRMAL ARCADE,
ERNAHIPALAM, KOZHIKODE-670 006**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR.**

R1 TO R3 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER NO.32120789174/2014-15 DATED 15/1/2015 ALONG WITH DEMAND NOTICE FOR THE PERIOD APRIL 2014 PASSED BY THE FIRST RESPONDENT.**
- P1(A) COPY OF THE -DO- FOR THE PERIOD MAY 2014 PASSED BY THE FIRST RESPONDENT**
- P1(B) COPY OF THE -DO- FOR THE PERIOD JUNE 2014 PASSED BY THE FIRST RESPONDENT.**
- P1(C) COPY OF THE -DO- FOR THE PERIOD JULY 2014 PASSED BY THE FIRST RESPONDENT**
- P1(D) COPY OF THE -DO- FOR THE PERIOD AUGUST 2014 PASSED BY THE FIRST RESPONDENT.**
- P1(E) COPY OF THE -DO- FOR THE PERIOD SEPTEMBER 2014 PASSED BY THE FIRST RESPONDENT**
- P1(F) COPY OF THE -DO- FOR THE PERIOD OCTOBER 2014 PASSED BY THE FIRST RESPONDENT.**
- P2 COPY OF THE MEMORANDUM OF APPEAL DATED 28/1/2015 SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE PERIOD APRIL 2014**
- P2(A) COPY OF THE -DO- FOR THE PERIOD MAY 2014**
- P2(B) COPY OF THE -DO- FOR THE PERIOD JUNE 2014**
- P2(C) COPY OF THE -DO- FOR THE PERIOD JULY 2014**
- P2(D) COPY OF THE -DO- FOR THE PERIOD AUGUST 2014**
- P2(E) COPY OF THE -DO- FOR THE PERIOD SEPTEMBER 2014**
- P2(F) COPY OF THE -DO- FOR THE PERIOD OCTOBER 2014**
- P3 COPY OF THE STAY PETITION DATED 28/1/2015 SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE PERIOD APRIL 2014**
- P3(A) COPY OF THE -DO- FOR THE PERIOD MAY 2014**
- P3(B) COPY OF THE -DO- FOR THE PERIOD JUNE 2014**
- P3(C) COPY OF THE -DO- FOR THE PERIOD JULY 2014**
- P3(D) COPY OF THE -DO- FOR THE PERIOD AUGUST 2014**

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P3(E) COPY OF THE -DO- FOR THE PERIOD SEPTEMBER 2014

P3(F) COPY OF THE -DO- FOR THE PERIOD OCTOBER 2014.

P4 COPY OF THE DEMAND NOTICE ISSUED IN FORM 1 U/S.7 OF THE KERALA
REVENUE RECOVERY ACT DATED 20/3/2015 BY THE THIRD RESPONDENT

P4(A) COPY OF THE -DO- FOR THE PERIOD MAY 2014

P4(B) COPY OF THE -DO- FOR THE PERIOD JUNE 2014

P4(C) COPY OF THE -DO- FOR THE PERIOD JULY 2014.

P4(D) COPY OF THE -DO- FOR THE PERIOD AUGUST 2014

P4(E) COPY OF THE -DO- FOR THE PERIOD SEPTEMBER 2014

P4(F) COPY OF THE -DO- FOR THE PERIOD OCTOBER 2014.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.S.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.9380 OF 2015 (V)

Dated this the 24th day of March, 2015

J U D G M E N T

Against Ext.P1 series of assessment orders, the petitioner had preferred Ext.P2 series of appeals together with Ext.P3 series of 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.P4 series of demand notices as confirmed by Ext.P1 series of 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 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.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 series of 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