

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. 9383 of 2015 (W)

PETITIONER(S):

**M/S.ROAD BUILDER (M),
SDN. BHD. U.K. RESIDENCY, PALAKKAD,
REPRESENTED BY ITS MANAGER
SHRI A.K. SREEKUMARAN.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (WORKS CONTRACT),
COMMERCIAL TAXES, PALAKKAD-678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, PERUMANOOR,
ERNAKULAM, COCHIN-682 015.**
- 3. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASST. ORDER ALONG WITH DEMAND NOTICE
DATED 01/01/2015 PASSED BY THE FIRST RESPONDENT.
- EXT.P2 COPY OF THE MEMORANDUM OF APPEAL DATED 23/02/2015
SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P2A COPY OF THE STAY PETITION DATED 23/02/2015 SUBMITTED BY
THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXT.P2B COPY OF THE PETITION FOR EARLY HEARING DATED 23/02/2015
SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.9383 OF 2015 (W)

Dated this the 24th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner had preferred Ext.P2 appeal together with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps will be initiated 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 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 stay petition 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 assessment order 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