

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF MARCH 2015/5TH CHAITHRA, 1937

WP(C).No. 9714 of 2015 (L)

PETITIONER(S) :

**K.P.KUNHI KAMMU,
M/S.JASEENA TRADERS, 36/860(1), MANNARKKAD ROAD,
PALAKKAD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, PALAKKAD-678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2011-2012 DATED 28.02.2015.**
- P2 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 30.01.2015.**
- P3 : TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2011-12 DATED 17.03.2015.**
- P4 : TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 17.03.2015.**
- P5 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2011-12 DATED 17.03.2015.**
- P6 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 17.03.2015.**
- P7 : TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY
1ST RESPONDENT FOR THE YEAR 2011-12 DATED 28.02.2015.**
- P8 : TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY
1ST RESPONDENT FOR THE YEAR 2012-13 DATED 28.02.2015.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.9714 of 2015

.....
Dated this the 26th day of March, 2015

J U D G M E N T

Against Exts.P1 and P2 assessment orders, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P5 and P6 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions by the 2nd respondent, recovery steps have been initiated against him through Exts.P7 and P8 demand notices, for recovery of the amounts confirmed by Exts.P1 and P2 assessment orders.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader 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:

- i. The 2nd respondent shall consider and pass orders on Exts.P5 and P6 stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.
- ii. Coercive steps pursuant to Exts.P7 and P8 demand notices shall be kept in abeyance till

orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal/revision.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

