

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF MARCH 2015/6TH CHAITHRA, 1937

WP(C).No. 9862 of 2015 (G)

PETITIONER :

**UMAIBA BEEVI, PROPRIETOR, AGED 66 YEARS,
M/S. KADVIL ELECTRO, MECHANICAL INDUSTRIES,
MUDICKAL P.O., PERUMBAVOOR.**

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

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER - I,
1ST CIRCLE, PERUMBAVOOR - 683542.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERICAL TAXES, MUVATTUPUZHA - 686661.**

**R1 TO R3 BY SENIOR GOVERNMENT PLEADER
SMT. SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER PASSED BY R1 FOR THE YEAR 2005-2006 (CST) DT 7/12/2013.**
- P2: COPY OF THE ASSESSMENT ORDER PASSED BY R1 FOR THE YEAR 2006-07 (CST) DT 7/12/2013.**
- P3: COPY F THE RECTIFICATION PETITION FILED BY THE PETITIONER BEFORE THE R1 UNDER SECTION 66 OF THE KVAT ACT FOR THE YEAR 2005-06 DT 28/1/2014.**
- P4: COPY OF THE RECTIFICATION PETITION FILED BY THE PETITIONER BEFORE THE R1 UNDER SECTION 66 OF THE KVAT ACT FR THE YER 2006-07 DT 0/3/2014.**
- P5: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2005-06 DT 21/3/2015.**
- P6: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2006-07 DT 21/3/2015.**
- P7: COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2005-06 DT 21/3/2015.**
- P8: COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2006-07 DT 21/3/2015.**
- P9: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2005-06 DT 21/3/2015.**
- P10: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2006-07 DT 21/3/2015.**
- P11: COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT ISSUED BY R3 FOR THE YEARS 2005-06 AND 2006-07 UNDER CST ACT DT 23/2/2015.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 9862 of 2015 (G)

.....
Dated this the 27th day of March, 2015

JUDGMENT

Against Exts.P1 and P2 assessment orders under the Central Sales Tax Act, 1956, for the assessment years 2005 - 2006 and 2006 - 2007, petitioner has preferred Exts.P5 and P6 appeals along with Exts.P7 and P8 delay condonation petitions and Exts.P9 and P10 stay petitions before the 2nd respondent. Similarly petitioner has also preferred Exts.P3 and P4 rectification applications before the 1st respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps have been initiated against him through Ext.P11 demand notice, for recovery of the amounts confirmed in Exts.P1 and P2 assessment orders.

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

3. 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 1st respondent to pass orders on Exts.P3 and P4 rectification applications within a period of one month from the date of receipt of a copy of this judgment. Similarly, I

direct the 2nd respondent to consider and pass orders on Exts.P7 and P8 delay condonation petitions and Exts.P9 and P10 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 1st and 2nd respondents shall contain reasons for the decision arrived at by them.

Recovery steps, pursuant to Ext.P11 demand notice shall be kept in abeyance till such time as the 1st and 2nd respondents pass orders, as directed above, and communicate the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/27/03/

