IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WP(C).No. 10122 of 2015 (M)

PETITIONER(S):

M/S.CRYSTAL TRADERS,
DOOR NO.35/409 (7), SARATH COMPLEX,
OLAVAKKODE, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER MALCOLM GOMES.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S):
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1. **COMMERCIAL TAX OFFICER,**
   2ND CIRCLE, PALAKKAD - 678 001.

2. **ASST. COMMISSIONER (APPEALS),**
   DEPARTMENT OF COMMERCIAL TAXES,
   PALAKKAD - 678 001.

3. **INSPECTING ASST. COMMISSIONER,**
   DEPARTMENT OF COMMERCIAL TAXES,
   PALAKKAD - 678 001.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 10122 of 2015 (M)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10122 OF 2015 (M)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order under the CST Act, 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 are taken by the respondents through Ext.P4 demand notice as confirmed 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