

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10318 of 2015 (L)

PETITIONER(S) :

**N.ARUMUGHAN,
M/S.RATHNA STEELS, MARKET ROAD,
PALAKKAD.**

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

RESPONDENT(S) :

- 1. ASST. COMMISSIONER (ASSESSMENT),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD- 678 001.**
- 2. KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
NOORANI, PALAKKAD- 678 004, REPRESENTED BY ITS
ASST.SECRETARY.**
- 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 31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 10318 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
DATED 28.03.2014.**
- EXT.P1(A): COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
DATED 15.03.2014.**
- EXT.P2: COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER
(APPEALS), KOTTAYAM AT ERNAKULAM DATED 14.08.2014.**
- EXT.P3: COPY OF APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 25.03.2015.**
- EXT.P3(A): COPY OF APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 25.03.2015.**
- EXT.P4: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 25.03.2015.**
- EXT.P4(A): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 25.03.2015.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.10318 of 2015 (L)

.....
Dated this the 31st day of March, 2015

JUDGMENT

The petitioner is an assessee under the Central Sales Tax Act, 1956. Against Ext.P2 first appellate order for the years 2010 - 2011 and 2011 - 2012, the petitioner has preferred Ext.P3 series of appeals and Ext.P4 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P2 first appellate order.

2. Heard Sri.Harisankar V.Menon, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the 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 2nd respondent to consider and pass orders on Ext.P4 series of 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 2nd respondent shall contain reasons for the decision arrived at by him.

Coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P2 first appellate order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/01/04/

