

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. 10319 of 2015 (L)

PETITIONER(S) :

**M.A.JANARDHANAN,
PROPRIETOR, M/S.GURUDEVAN & CO.,
KANNIMANGALAM, NADUVATTOM P.O,
ERNAKULAM DISTRICT- 683 574.**

BY ADV. SRI.JIJO JOSEPH

RESPONDENT(S) :

- 1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF COMMERCIAL TAXES, TRIVANDRUM, PIN-695001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT COMMERCIAL TAXES, ERNAKULAM, PIN-682 015.**
- 3. THE COMMERCIAL TAX OFFICER,
ANGAMALY, PIN- 683 572.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY, COCHIN, PIN-682 002.**

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:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE PANCHAYATH ORDER DATED 18.09.2009 CANCELLING THE QUARRY LICENSE AND CRUSHER UNIT LICENSE OF THE PETITIONER.**
- EXHIBIT P2: A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2009-2010 DATED 20.05.2013 ALONG WITH THE DEMAND OF TAX BY THE 3RD RESPONDENT. U/S 25(1).**
- EXHIBIT P3: A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2010-2011 DATED 20.05.2013 ALONG WITH THE DEMAND OF TAX BY THE 3RD RESPONDENT U/S 25(1).**
- EXHIBIT P4: A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2011-2012 DATED 20.05.2013 ALONG WITH THE DEMAND OF TAX BY THE 3RD RESPONDENT U/S 25(1).**
- EXHIBIT P5: A TRUE COPY OF THE STATUTORY APPEAL NO.1480/14 DATED 06.03.2014 FILED BY THE PETITIONER IN PURSUANT TO EXT.P2 ORDER BEFORE 2ND RESPONDENT.**
- EXHIBIT P6: A TRUE COPY OF THE STATUTORY APPEAL NO.1481/14 DATED 06.03.2014 FILED BY THE PETITIONER IN PURSUANT TO EXT.P3 ORDER BEFORE 2ND RESPONDENT.**
- EXHIBIT P7: A TRUE COPY OF THE STATUTORY APPEAL NO.1482/14 DATED 06.03.2014 FIELD BY THE PETITIONER IN PURSUANT TO EXT.P4 ORDER BEFORE 2ND RESPONDENT.**
- EXHIBIT P8: A TRUE COPY OF THE STAY PETITION DATED 06.03.2014 FILED ALONG WITH THE EXT.P5 APPEAL BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P9: A TRUE COPY OF THE STAY PETITION DATED 06.03.2014 FILED ALONG WITH THE EXT.P6 APPEAL BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P10: A TRUE COPY OF THE STAY PETITION DATED 06.03.2014 FILED ALONG WITH THE EXT.P7 APPEAL BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P11: A TRUE COPY OF THE DELAY CONDONATION PETITION FILED ALONG WITH THE EXT.P5 STATUTORY APPEAL.**

**EXHIBIT P12: A TRUE COPY OF THE DELAY CONDONATION PETITION FILED
ALONG WITH THE EXT.P6 STATUTORY APPEAL.**

WP(C).No. 10319 of 2015 (L)

**EXHIBIT P13: A TRUE COPY OF THE DELAY CONDONATION PETITION FILED
ALONG WITH THE EXT.P7 STATUTORY APPEAL.**

**EXHIBIT P14: A TRUE COPY OF THE URGENT HEARING PETITION FILED ALONG
WITH THE EXT.P5 STATUTORY APPEAL.**

**EXHIBIT P15: A TRUE COPY OF THE URGENT HEARING PETITION FILED ALONG
WITH THE EXT.P6 STATUTORY APPEAL.**

**EXHIBIT P16: A TRUE COPY OF THE URGENT HEARING PETITION FILED ALONG
WITH THE EXT.P7 STATUTORY APPEAL.**

**EXHIBIT P17: A TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY
4TH RESPONDENT DATED 14.08.2013 IN PURSUANT TO EXT.P2.**

**EXHIBIT P18: A TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY
4TH RESPONDENT DATED 19.08.2013 IN PURSUANT TO EXT.P3
AND P4.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.S.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10319 OF 2015 (L)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Exts.P2 to P4 assessment orders under the KVAT Act, the petitioner had preferred Exts.P5 to P7 appeals before the 2nd respondent. Along with the appeals, the petitioner had preferred Exts.P8 to P10 stay petitions and Exts.P11 to P13 delay condonation petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Exts.P17 and P18 revenue recovery notices as confirmed by Exts.P2 to P4 assessment orders.

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 Exts.P8 to P10 stay petitions and Exts.P11 to P13 delay condonation petitions 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 Exts.P2 to P4 assessment orders 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