

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. 10391 of 2015 (Y)

PETITIONER :

**K. ACHUTHAN
PROPRIETOR, VISHNU AGENCIES
CHENGOTTOOR, PONMALA
MALAPPURAM.**

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

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER-I,
DEPARTMENT OF COMMERCIAL TAXES
SPECIAL CIRCLE, MALAPPURAM – 676 505.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
ERNAKULAM – 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
MALAPPURAM AT MANJERI – 676 121.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 7-1-2015 (CST).
- EXT.P2 COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2013-2014 DATED 7-1-2015 (CST).
- EXT.P3 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 11-2-2015.
- EXT.P4 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 11-2-2015.
- EXT.P5 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13.
- EXT.P6 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14.
- EXT.P7 COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2012-13 DATED 7.3.2015.
- EXT.P8 COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2013-14 DATED 7.3.2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.10391 of 2015 (Y)

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

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003 and Central Sales Tax Act. Against Exts.P1 and P2 assessment orders for the assessment years 2012 - 201 and 2013 - 2014, the petitioner preferred Exts.P3 and P4 appeals along with Exts.P5 and P6 stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P7 and P8 demand notices, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.N.Muraleedharan Nair, the 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 2nd respondent to consider and pass orders on Exts.P5 and P6 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.

Recovery steps initiated through Exts.P7 and P8 demand notices shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P5 and P6 stay petitions, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/01/04/

