

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 6TH DAY OF APRIL 2015/16TH CHAITHRA, 1937

WP(C).No. 11074 of 2015 (H)

PETITIONER(S):

**F COM TRADING CO.
KRISHNA TOWERS,
34/583, C3, C5, C6,
PALARIVATTOM, ERNAKULAM, REPRESENTED BY
ITS MANAGING PARTNER FAIZAL.T.Z., AGED 42, S/O.SAINUDHEEN.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN**

RESPONDENT(S):

**1.THE COMMERCIAL TAX OFFICER
COMMERCIAL TAXES DEPARTMENT, 2ND CIRCLE,
KALAMMASSERY AT CIVIL STATION, KAKKANAD. 682 030.**

**2.THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, ERNAKULAM 682 015.**

**3.THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, ERNAKULAM 682 015.**

**4.THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, KOCHI 682 015.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER DTD. 27.9.2014 FOR THE PERIOD FROM APRIL TO JUNE, 2014, ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.

EXT.P1(A): COPY OF THE ASSESSMENT ORDER DTD. 12.11.2014 FOR THE PERIOD SEPTEMBER, 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF THE APPEAL DTD. 12.1.2015 AGAINST THE ASSESSMENT FOR THE PERIOD FROM APRIL TO JUNE, 2014 BEFORE THE 2ND RESPONDENT.

EXT.P2(A): COPY OF THE APPEAL DTD. 13.1.2015 AGAINST THE ASSESSMENT FOR THE PERIOD SEPTEMBER, 2014 BEFORE THE 2ND RESPONDENT.

EXT.P3: COPY OF THE STAY PETITION DTD. 13.1.2015 FOR THE PERIOD FROM APRIL TO JUNE, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3(A): COPY OF THE STAY PETITION DTD. 13.1.2015 FOR THE PERIOD SEPTEMBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4: COPY OF THE DELAY CONDONATION PETITION DTD. 13.1.2015 FOR THE PERIOD FROM APRIL TO JUNE, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4(A): COPY OF THE DELAY CONDONATION PETITION DTD. 13.1.2015 FOR THE PERIOD SEPTEMBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11074 OF 2015 (H)

Dated this the 6th day of April, 2015

J U D G M E N T

Against Ext.P1 series of assessment orders under the KVAT Act, the petitioner had preferred Ext.P2 series of appeals before the 2nd respondent. Along with the appeals, the petitioner had also preferred Ext.P3 series of stay petitions and Ext.P4 series of 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 for recovery of the amounts confirmed against the petitioner by Ext.P1 series of 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 Ext.P3 series of stay petitions and Ext.P4 series of 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 Ext.P1 series of 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