

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. 11173 of 2015 (V)

PETITIONER:

**C.PANIKUTTY, PROPRIETOR,
C.P. & SONS ENTERPRISES,
KUTTIPPADAM, ALLAPPRA.P.O.,
PERUMBAVOOR.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT,
2ND CIRCLE, PERUMBAVOOR - 6783 542.**
- 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, MUVATTUPUZHA - 683 572.**

BY PUBLIC PROSECUTOR SMT.SOBHA ANNAMMA EAPEN

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

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1 : A TRUE COPY OF THE ASSESSMENT ORDER DATED 28.8.14 FOR THE PERIOD 2008-2009 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.

EXT. P1(A): A TRUE COPY OF THE ASSESSMENT ORDER DATED 29.1.2015 FOR THE PERIOD 2009-2010 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P2: A TRUE COPY OF THE APPEAL MEMORANDUM DATED 23.2.2015 AGAINST THE ASSESSMENT FOR THE PERIOD 2008-2009 BEFORE THE 2ND RESPONDENT.

EXT. P2(A) : A TRUE COPY OF THE APPEAL MEMORANDUM DATED 23.2.2015 AGAINST THE ASSESSMENT FOR THE PERIOD 2009-2010 BEFORE THE 2ND RESPONDENT.

EXHIBIT P3 : A TRUE COPY OF THE STAY PETITION DATED 23.2.2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST THE ASSESSMENT FOR THE PERIOD 2008-2009 BEFORE THE 2ND RESPONDENT.

EXT. P3(A) : A TRUE COPY OF THE STAY PETITION DATED 23.2.2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST THE ASSESSMENT FOR THE PERIOD 2009-2010 BEFORE THE 2ND RESPONDENT.

EXHIBIT P4 : A TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE PERIOD 2008-2009 AND 2009-2010.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 11173 of 2015 (V)

.....
Dated this the 6th day of April, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, and Central Sales Tax Act on the files of the 1st respondent. Against Ext.P1 and P1(a) assessment orders, the petitioner has preferred Exts.P2 and P2(a) appeals together with Exts.P3 and P3(a) 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 Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.Firoz K.M., 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.P3 and P3(a) 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 pursuant to Ext.P4 demand notice, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/06/04/