

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 7TH DAY OF APRIL 2015/17TH CHAITHRA, 1937

WP(C).No. 11249 of 2015 (E)

PETITIONER :

**ACCELERATED FREEZE DRYING CO.LTD.,
AMALGAM HOUSE, BRISTOW ROAD, WILLINGTON
ISLAND, COCHIN - 682003, REPRESENTED
BY ITS VICE PRESIDENT**

**BY ADVS.SRI.C.K.KARUNAKARAN
SRI.JOPHY POTHEEN KANDANKARY**

RESPONDENTS :

- 1. STATE OF KERALA, RESPONDENTS,
REP. BY THE SECRETARY, TAXES DEPARTMENT,
PUBLIC OFFICES BUILDING, THIRUVANANDAPURAM-693033.**
- 2. DEPUTY COMMISSIONER (APPEALS II)
COMMERCIAL TAXES DEPARTMENT, KOLLAM-691001**
- 3. ASSISTANT COMMISSIONER (ASSMT) SPECIAL CIRCLE,
ALAPPUZHA - 688 001.**
- 4. AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER,
KUTHIATHODE, ALAPPUZHA DT - 688001.**

**R1 TO R4 BY SENIOR GOVERNMENT PLEADER
SMT. SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF ASSESSMENT ORDER DT 16/1/2015 AY-2010-11 (CST)
- P2: COPY OF ASSESSMENT ORDER DT 31/12/2014 - AY 2012 -13 (CST).
- P3: COPY OF APPEAL DT 18/3/2015 FOR AY -2010-11 (CST).
- P3A: COPY OF APPEAL DT 18/3/2015 FOR AUY -1010-11(CST).
- P4: COPY OF APPEAL DT 11/3/2015 FOR AY -2012 -13 (CST).
- P4A: COPY OF STAY PETITION DT 11/3/2015.
- P5: COPY OF RR NOTICE DT 23/3/2015 FOR AY 2010-11 (CST).
- P6: COPY OF RR NOTICE DT 23/3/2015 FOR AY 2012-13.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.11249 of 2015

.....
Dated this the 7th day of April, 2015

J U D G M E N T

Against Exts.P1 and P2 assessment orders under the Central Sales Tax Act, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P3(a) and P4(a) stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued by Exts.P5 and P6 revenue recovery notices for recovery of the amounts confirmed by Exts.P1 and P2 assessment orders.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader 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:

i. The 2nd respondent shall consider and pass orders on Exts.P3(a) and P4(a) stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Exts.P5 and P6

revenue recovery notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

