

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 10TH DAY OF APRIL 2015/20TH CHAITHRA, 1937

WP(C).No. 12026 of 2015 (C)

PETITIONER(S) :

**ACCELERATED FREEZE DRYING CO. LTD.,
AMALGAM HOUSE, BRISTOW ROAD,
WILLINGTON ISLAND,
COCHIN - 682 003.
REPRESENTED BY ITS VICE PRESIDENT**

**BY ADVS.SRI.C.K.KARUNAKARAN
SRI.JOPHY POTHEN KANDAMKARY**

RESPONDENT(S) :

- 1. STATE OF KERALA
REP. BY THE SECRETARY,
TAXES DEPARTMENT,
PUBLIC OFFICES BUILDING,
THIRUVANANTHAPURAM - 693 033.**
- 2. DEPUTY COMMISSIONER (APPEALS II)
COMMERCIAL TAXES DEPARTMENT,
KOLLAM - 691 001.**
- 3. AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER,
KUTHIATHODE,
ALAPPUZHA DIST. - 688 001.**

BY SMT.SOBHA ANNAMMA EAPPEN, GOVERNMENT PLEADER

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

AMV

: 2 :

WP(C).No. 12026 of 2015 (C)

APPENDIX

PETITIONER(S) EXHIBITS

**EXT. P1 : COPY OF ASSESSMENT ORDER DATED 24.02.2015 - AY
2009 - 2010 (CST).**

**EXT.P2 : COPY OF APPEAL DATED 20.03.2015 FOR
AY 2009 - 2010 (CST).**

EXT.P3 : COPY OF STAY PETITION DATED 20.03.2015.

**EXT.P4 : COPY OF NOTICE DATED 31.03.2015 FOR AY
2012 - 2013 (CST).**

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

AMV

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 12026 of 2015 (C)

.....
Dated this the 10th day of April, 2015

JUDGMENT

Against Ext.P1 assessment order under the Central Sales Tax Act, 1956, for the assessment year 2009 - 2010, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition 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.Karunakaran C.K., 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 Ext.P3 stay petition, 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 Ext.P4 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/10/04/