

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. 12113 OF 2015 (L)

PETITIONER(S) :

AGASTINE ABRAHAM, APEX MARKETING,
PALLISSERY ROAD, PALARIVATTOM, ERNAKULAM.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S) :

1. COMMERCIAL TAX OFFICER, IIIRD CIRCLE,
ERNAKULAM-682018
2. DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
SALES TAX COMPLEX THEVARA
ERNAKULAM -682015
3. DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, KANJIRAPALLY- 686 507

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

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

WP(C) .NO. 12113 OF 2015 (L)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ASSESSMENT ORDER FOR 2009-2010 PASSED BY 1ST
RESPONDENT DATED 19.01.2015

EXT.P1(A): COPY OF ASSESSMENT ORDER FOR 2010-2011 PASSED BY 1ST
RESPONDENT DATED 20.01.2015

EXT.P2: COPY OF APPEAL FILED BEFORE 2ND RESPONDENT DATED 20.02.2015

EXT.P2(A): COPY OF APPEAL FILED BEFORE 2ND RESPONDENT DATED
20.02.2015

EXT.P3: COPY OF STAY PETITION FILED BEFORE 2ND RESPONDENT DATED
20.02.2015

EXT.P3(A): COPY OF STAY PETITION FILED BEFORE 2ND RESPONDENT DATED
20.02.2015

EXT.P4: COPY OF NOTICE IN FORM 1 ISSUED BY 3RD RESPONDENT DATED
18.03.2015

EXT.P4(A): COPY OF NOTICE IN FORM 10 ISSUED BY 3RD RESPONDENT DATED
18.03.2015

EXT.P5: COPY OF NOTICE IN FORM 1 ISSUED BY 3RD RESPONDENT DATED
18.03.2015

EXT.P5(A): COPY OF NOTICE IN FORM 1 ISSUED BY 3RD RESPONDENT DATED
18.03.2015

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.12113 of 2015

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

J U D G M E N T

Against Ext.P1 series of assessment orders under the the Central Sales Tax Act, the petitioner has preferred Ext.P2 series of appeals and Ext.P3 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P4 and P5 series of demand notices, for recovery of the amounts confirmed by Ext.P1 series of 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 Ext.P3 series of 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.P4 and P5 series of 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

