

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

FRIDAY, THE 24TH DAY OF APRIL 2015/4TH VAISAKHA, 1937

WP(C).No. 12814 of 2015 (B)

PETITIONER(S):

**M/S. THE KERALA ROADWAYS,
K.R.S. TOWERS, INDRAGANDHI ROAD, KOZHIKODE,
REPRESENTED BY GENERAL MANAGER.**

**BY ADVS.SRI.ANIL D. NAIR,
SMT.C.S.SULEKHA BEEVI,
SRI.R.SREEJITH,
SMT.ROSIE ATHULYA JOSEPH,
SMT.O.A.NURIYA.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
3RD CIRCLE, COMMERCIAL TAXES,
KOZHIKODE -673 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
KOZHIKODE- 673 001.**
- 3. SALES TAX OFFICER (RECOVERY),
COMMERCIAL TAXES, KOZHIKODE- 673 006.**

BY GOVT. PLEADER SRI.S. SUDHISH KUMAR.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 24.02.2015 FOR THE YEAR 1998-99 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXHIBIT P2: TRUE COPY OF THE ASSESSMENT ORDER DATED 24.02.2015 FOR THE YEAR 1999-2000 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXHIBIT P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXHIBIT P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXHIBIT P5: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXHIBIT P6: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
- EXHIBIT P7: TRUE COPY OF THE REVENUE RECOVERY NOTICED DATED 16.04.2015 FOR THE A.Y. 1998-99 ISSUED TO THE PETITIONER BY THE THIRD RESPONDENT.
- EXHIBIT P8: TRUE COPY OF THE REVENUE RECOVERY NOTICED DATED 20.04.2015 FOR THE A.Y. 1999-2000 ISSUED TO THE PETITIONER BY THE THIRD RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

ANIL K. NARENDHRAN, J.,

W.P.(C)No.12814 of 2015

Dated this the 24th day of April, 2015

JUDGMENT

Challenging the CST assessment for the financial year 1998-1999 and 1999-2000, the petitioner has filed Exts.P3 and P4 appeals before the 2nd respondent along with Exts.P5 and P6 stay petitions. Now, the grievance of the petitioner is that during the pendency of the statutory appeals, recovery proceedings are initiated against him based on Exts.P7 and P8 demand notices.

2. I heard the arguments of the learned counsel for the petitioner and the learned Government Pleader for the respondents.

Considering the fact that the statutory appeal filed by the petitioner along with the stay petitions are pending consideration before the 2nd respondent, I deem it appropriate to dispose of this writ petition directing the 2nd respondent to consider and pass appropriate orders on Exts.P5 and P6 stay petitions, as expeditiously as possible, at any rate, within a period of one month from the date of receipt of a copy of this judgment. Till such orders are passed, all recovery proceedings pursuant to Exts.P7 and P8 shall be kept in abeyance.

Sd/-
ANIL K. NARENDHRAN
JUDGE

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