

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 5TH DAY OF JUNE 2015/15TH JYAISHTA, 1937

WP(C).No. 16776 of 2015 (V)

PETITIONER(S):

**M/S.E.I. DUPONT INDIA PRIVATE LIMITED,
7TH FLOOR, TOWER C, DLF CYBER GREENS,
SECTOR 25A, GURGAON-122 002 (HARYANA),
REPRESENTED BY ITS AUTHORIZED SIGNATORY ANKIT JAIN.**

BY ADV. SRI.S.ARUN RAJ.

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER, 2ND CIRCLE,
KALAMASSERY AT CIVIL STATION, KAKKANAD -682 030.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, KAKKANAD- 682 030.**
- 3. DEPUTY COMMISSIONER (APPEALS),
OFFICE OF THE DY. COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 013.**
- 4. COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
KARAMANA POST, THIRUVANANTHAPURAM - 695 002.**
- 5. STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM-695 001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONERS' EXHIBITS:

- P1 - TRUE COPY OF THE LETTER DATED 17.08.2012 SUBMITTED TO THE COMMERCIAL TAX OFFICER BY THE PETITIONER.
- P2(A) - TRUE COPY OF THE ASSESSMENT ORDER DATED 18.03.2015 PASSED U/S.25(1) OF THE ACT BY THE 1ST RESPONDENT FOR THE AY 2009-10.
- P2(B) - TRUE COPY OF THE ASSESSMENT ORDER DATED 18.03.2015 PASSED U/S.25(1) OF THE ACT BY THE 1ST RESPONDENT FOR THE AY 2010-11.
- P2(C) - TRUE COPY OF THE ASSESSMENT ORDER DATED 18.03.2015 PASSED U/S.25(1) OF THE ACT BY THE 1ST RESPONDENT FOR THE AY 2011-12.
- P3 - TRUE COPY OF THE BANK RECEIPTS EVIDENCING THE PAYMENTS FOR THE AY 2009-10 TO 2011-12.
- P4(A) - TRUE COPY OF THE FIRST APPEAL MEMORANDUM WITH THE GROUNDS OF APPEAL FILED BEFORE THE 1ST APPELLATE AUTHORITY FOR THE AY 2009-10.
- P4(B) - TRUE COPY OF THE FIRST APPEAL MEMORANDUM WITH THE GROUNDS OF APPEAL FILED BEFORE THE 1ST APPELLATE AUTHORITY FOR THE AY 2010-11.
- P4(C) - TRUE COPY OF THE FIRST APPEAL MEMORANDUM WITH THE GROUNDS OF APPEAL FILED BEFORE THE 1ST APPELLATE AUTHORITY FOR THE AY 2011-12.
- P5(A) - TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER COMPANY BEFORE THE 3RD RESPONDENT FOR THE AY 2009-10.
- P5(B) - TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER COMPANY BEFORE THE 3RD RESPONDENT FOR THE AY 2010-11.
- P5(C) - TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER COMPANY BEFORE THE 3RD RESPONDENT FOR THE AY 2011-12.
- P6(A) - TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 04.05.2015 ISSUED BY THE 2ND RESPONDENT FOR THE AY 2009-10.
- P6(B) - TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 04.05.2015 ISSUED BY THE 2ND RESPONDENT FOR THE AY 2010-11.
- P6(C) - TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 04.05.2015 ISSUED BY THE 2ND RESPONDENT FOR THE AY 2011-12.

RESPONDENTS' EXHIBITS:

NIL.

//TRUE COPY//

P.A. TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16776 of 2015

Dated this the 5th day of June, 2015

J U D G M E N T

Aggrieved by Ext.P2 series of penalty orders passed by the 1st respondent in respect of the assessment years 2009-10, 2010-11 & 2011-12, the petitioner filed Ext.P4 series of appeals along with Ext.P5 series of stay petitions. The grievance of the petitioner is that, without any regard to the pendency of the above proceedings, the respondents are proceeding with coercive steps. The petitioner challenges the same.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

Considering the facts and circumstances of the case, this writ petition is disposed of directing the 3rd respondent to consider the stay petitions, after issuing notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all the recovery proceedings against the petitioner shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV