

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 31ST DAY OF AUGUST 2015/9TH BHADRA, 1937

WP(C).No. 26271 of 2015 (H)

PETITIONER(S):

**P.K.SHAMSUDHEEN AGED 57 YEARS
M/S. KAITHAPULLI INDUSTRIES, CHENDRAPPINI
EDATHURUTHY PANCHAYATH, THRISSUR - 680 703**

BY ADV. SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
KODUNGALLUR - 680 664**
- 2. ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
THRISSUR - 680 001**
- 3. THE DEPUTY TAHSILDAR (R.R.)
TALUK OFFICE, KODUNGALLUR - 680 664**

R BY GOVERNMENT PLEADER, SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
31-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:-

- EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER No.32081099005/2010-11
DATED 22.12.2014 PASSED BY THE FIRST RESPONDENT FOR THE
YEAR 2010-11.
- EXHIBIT P2 TRUE COPY OF THE FIRST APPEAL DATED 20.01.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXHIBIT P1
ASSESSMENT ORDER FOR THE YEAR 10-11
- EXHIBIT P3 TRUE COPY OF THE STAY PETITION DATED 20.01.2015 FOR THE YEAR
10-11
- EXHIBIT P4 TRUE COPY OF THE REVENUE RECOVERY NOTICE
No.2015/10138/8/500 DATED 12.08.2015 ISSUED BY THE 3RD
RESPONDENT FOR THE YEAR 2010-11.

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26271 of 2015

Dated this the 31st day of August, 2015

JUDGMENT

The Petitioner is a registered dealer under the Central Sales Tax Act, hereinafter referred to as 'CST Act'. Against Ext.P1 order of assessment passed under the CST Act for the assessment year 2010-2011, the petitioner preferred Ext.P2 appeal and 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 revenue recovery notice, for recovery of the amount confirmed in the assessment orders.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing 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 one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps

for recovery of amounts confirmed against the petitioner by Ext.P4 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

das