

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 1ST DAY OF SEPTEMBER 2015/10TH BHADRA, 1937

WP(C).No. 26363 of 2015 (U)

PETITIONER:

**M/S.BHOOMI NATURAL PRODUCTS &
EXPORTS PVT.LTD., KADAVANTHRA,
ERNAKULAM - 682 011,
REPRESENTED BY ITS MANAGING DIRECTOR,
K.JAYACHANDRAN.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SRI.P.UNNIKRISHNAN (THRISSUR)**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER, III CIRCLE,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM - 682 011.**
- 2. ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERANKULAM - 682 011.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, KAKKANAD - 682 030.**

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1- TRUE COPY OF THE ASSESSMENT ORDER NO.32071715201/2011-12
DATED 12.5.2015 PASSED BY THE FIRST RESPONDENT FOR THE YEAR 11-12.
- P2- TRUE COPY OF THE FIRST APPEAL DATED 20.8.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12.
- P3- TRUE COPY OF THE DELAY CONDONATION PETITION DATED 20.8.2015 FILED
BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 11-12.
- P4- TRUE COPY OF THE STAY PETITION DATED 20.8.15 FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 11-12.
- P5- TRUE COPY OF THE 'E-1' FORM NO.A382373, DATED 15.3.2012 ISSUED BY THE
BUYER TO THE PETITIONER.
- P6- TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.A5-1888/15
DATED 27.7.2015 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 11-12.

RESPONDENTS' EXHIBITS: **NIL.**

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26363 of 2015

Dated this the 1st day of September, 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, the petitioner preferred Ext.P2 appeal along with Ext.P3 petition for condonation of delay and Ext.P4 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.P6 revenue recovery notices, for recovery of the amount confirmed in the assessment order.

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 petition for condonation of delay and Ext.P4 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. I make it clear that till such time as orders are passed by the 2nd respondent as directed and communicated to the petitioner, the operation of ExtP6 revenue recovery notice shall be kept in abeyance. The petitioner shall produce a copy of the writ petition together with a copy of this judgment before the 2nd respondent for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das