

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. 26364 of 2015 (U)

PETITIONER(S):

**V.G. SHABU, MG. PARTNER,
M/S.SS TRADERS, A.M. ROAD,
PERUMBAVOOR.**

**BY ADVS.SRI.P.S.SOMAN,
SMT.T.RADHAMANY.**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
2ND CIRCLE, PERUMBAVOOR.**
- 2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, THEVARA.**
- 3. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, KUNNATHUNADU,
PERUMBAVOOR.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1: TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2013-14 DATED 05.03.2015 ISSUED BY THE 1ST RESPONDENT.
- P2: TRUE COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE 2ND RESPONDENT DATED 24.03.2015.
- P3: TRUE COPY OF THE PETITION FOR EARLY HEARING OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 24.03.2015.
- P4: TRUE COPY OF THE PETITION FOR STAY OF COLLECTION DISPUTED AMOUNT FILED BEFORE THE 2ND RESPONDENT DATED 24.03.2015.
- P5: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.D-4-11541/15 ISSUED BY THE 3RD RESPONDENT DATED 13.08.2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26364 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.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.P5 revenue recovery notice, 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.P4 stay petition, preferred by the petitioner before him, within a period of two months 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 ExtP5 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