

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. 26383 of 2015 (W)

PETITIONER:

**M/S. SANTHI TEXTILES, EAST NADA,
KODUNGALLUR, THRISSUR DISTRICT-680664,
REPRESENTED BY ITS MANAGING PARTNER,
KRISHNAN KUTTY.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I,
DEPARTMENT OF COMMERCIAL TAXES,
KODUNGALLUR - 680664.**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR - 680001.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MINI CIVIL STATION, IRINJALAKUDA - 680125.**

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/

WP(C).No. 26383 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32081073952/2014-15
DATED 23.06.2015 FOR THE YEAR 2014-15 ISSUED BY THE 1ST RESPONDENT
TO THE PETITIONER.**
- P2: TRUE COPY OF THE FIRST APPEAL DATED 04.08.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15.**
- P3: TRUE COPY OF THE STAY PETITION DATED 04.08.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDNET FOR THE YEAR 2014-15.**
- P4: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.13F/2015-16
DATED 21.08.2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
FOR THE YEAR 2014-15.**

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.26383 of 2015

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Dated this the 1st day of September, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. Ext.P4 is the RR notice issued under Section 7 of the Revenue Recovery Act. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 assessment order.

2. Heard the learned counsel for the petitioner and also the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

i. The 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts

confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns