

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. 26384 of 2015 (W)

PETITIONER(S) :

**M/S. SULTHANA GOLD,
AL MOND BUSINESS TRADE LINKS PVT LTD., NO.VII/6(1),
CHANDAPPURA, KODUNGALLUR, KODUNGALLUR-680 664,
REPRESENTED BY ITS MANAGING DIRECTOR,
MR.P.K.NAJMUDEEN.**

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

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER-3, SPECIAL CIRCLE,
THRISSUR DISTRICT-680 001.**
- 2. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.**
- 3. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, TALUK OFFICE, MUKUNDAPURAM-691 585.**
- 4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, TALUK OFFICE, THRISSUR-680 001.**
- 5. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, TALUK OFFICE, KODUNGALLUR-680 664.**

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:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

- P1 : TRUE COPY OF THE STOPPAGE OF BUSINESS INTIMATION LETTER DATED NIL.**
- P2 : TRUE COPY OF THE ASSESSMENT ORDER NO.32081010704/2014-15 DATED 21-04-2015 FOR THE YEAR 2014-15 (JANUARY) ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- P2A : TRUE COPY OF THE ASSESSMENT ORDER NO.32081010704/14-15(FEB.) DATED 27-04-2015 FOR THE YEAR 2014-15 (FEBRUARY) ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- P2B : TRUE COPY OF THE ASSESSMENT ORDER NO.32081010704/14-15 (MARCH) DATED 10-06-2015 FOR THE YEAR 2014-15 (MARCH) ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- P3 : TRUE COPY OF THE FIRST REVISION DATED 21-08-2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15 (JANUARY).**
- P3A : TRUE COPY OF THE FIRST REVISION DATED 21-08-2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15 (FEBRUARY).**
- P3B : TRUE COPY OF THE FIRST REVISION DATED 21-08-2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15 (MARCH).**
- P4 : TRUE COPY OF THE STAY PETITION DATED 21-08-2015 FOR THE YEAR 2014-15 (JANUARY) ISSUED BY THE 2ND RESPONDENT.**
- P4A : TRUE COPY OF THE STAY PETITION DATED 21-08-2015 FOR THE YEAR 2014-15 (FEBRUARY) ISSUED BY THE 2ND RESPONDENT.**
- P4B : TRUE COPY OF THE STAY PETITION DATED 21-08-2015 FOR THE YEAR 2014-15 (MARCH) ISSUED BY THE 2ND RESPONDENT.**
- P5 : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/10674/8/300 DATED 10-08-2015 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2014-15.**
- P5A : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/10675/8/300 DATED 10-08-2015 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2014-15.**
- P5B : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/10676/8/300 DATED 10-08-2015 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2014-15.**

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**P6 : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/4827/8/600
DATED 11-08-2015 ISSUED BY THE 4TH RESPONDENT FOR
THE YEAR 2014-15.**

**P6A : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/4829/8/600
DATED 11-08-2015 ISSUED BY THE 4TH RESPONDENT FOR
THE YEAR 2014-15.**

**P7 : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/10135/8/500
DATED 12-08-2015 ISSUED BY THE 5TH RESPONDENT FOR
THE YEAR 2014-15.**

**P7A : TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.2015/10137/8/500
DATED 12-08-2015 ISSUED BY THE 5TH RESPONDENT FOR
THE YEAR 2014-15.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.26384 of 2015

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Dated this the 1st day of September, 2015

J U D G M E N T

Against Ext.P2 series of assessment orders, the petitioner has preferred Ext.P3 series of revision petitions and Ext.P4 series of stay petitions before the 2nd respondent. Exts.P5, P6 and P7 series are the RR notices 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.P2 series of assessment orders.

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.P4 series of stay petitions within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Exts.P5, P6 and P7 series of notices 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 revision petitions.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns